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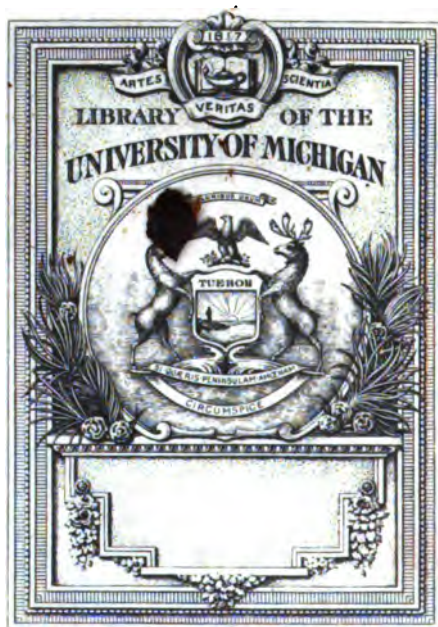
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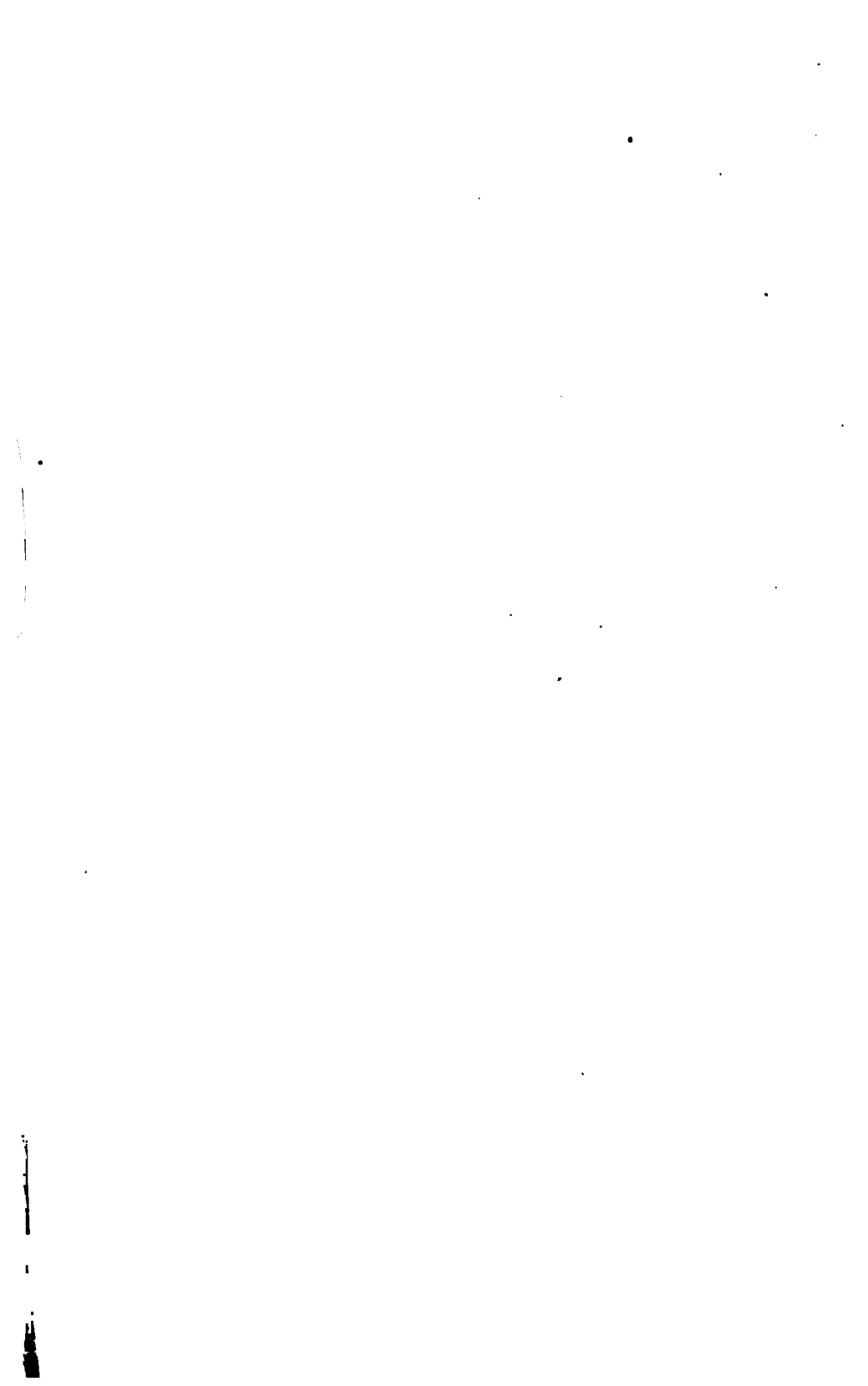
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Public Documents of Massachusetts :

BEING THE

ANNUAL REPORTS

OF VARIOUS

PUBLIC OFFICERS AND INSTITUTIONS

FOR THE YEAR

1897.

PUBLISHED BY THE SECRETARY OF THE COMMONWEALTH.

Vol. I.

BOSTON :
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1898.

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SIXTH ANNUAL REPORT

OF THE

SECRETARY OF THE COMMONWEALTH

OF

MASSACHUSETTS

FOR THE

YEAR ENDING DECEMBER 31, 1897.

BOSTON :
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1898.

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Commonwealth of Massachusetts.

OFFICE OF THE SECRETARY, JAN. 20, 1898.

To the Honorable Senate and the House of Representatives.

I have the honor to submit, in accordance with section 2 of chapter 262 of the Acts of 1892, the sixth annual report of the transactions of this office, covering the year ending with the 31st of December, 1897. Accompanying this report are the sheriffs' returns and the returns of liquor licenses. As stated in my report of last year, the returns of registers of deeds, which formerly appeared with this report, are no longer made to the Secretary, the act requiring such returns having been repealed by chapter 443 of the Acts of 1896.

In addition to the duties previously assigned to this office, the Legislature of 1897 commissioned the Secretary to print the Bradford History; to investigate and report whether or not the rolls of the colonial forces engaged in the Louisburg expedition of 1745 are in England, and copies thereof can be obtained (chapter 16 of the Resolves); and by the act to provide for the payment of bounties to Massachusetts soldiers in certain cases (chapter 179), he was made a member of a commission to adjudicate claims for such bounties under that act.

The regular work of the office has steadily increased, necessitating some additions to the clerical force.

RECEIPTS AND EXPENDITURES.

The receipts from fees, etc., amounted to \$59,566.54, and were from the following sources:—

Commissions,	\$10,590 00
Corporation certificates,	22,486 70
Limited partnerships,	42 00
Licenses,	21,671 50
Sale of early laws, blank books, etc.,	1,357 74
Labels, trade marks, etc.,	242 00
Miscellaneous, { Certificates,	\$655 25
{ Revolutionary Records,	1,634 95
{ Copies,	936 40
	<hr/>
	3,226 60
	<hr/>
	\$59,566 54

These fees were paid into the treasury monthly, and a quarterly report thereof was made to the Governor and Council, as required by law.

The expenses for salaries were \$37,257, of which \$1,860 was for the publication of the early laws. The incidental expenses of the office were \$3,609.24.

COMMISSIONS.

The number of commissions issued was 2,338 (an increase over 1896 of 153), of which 572 were without fee. The different classes were as follows :—

Justices of the peace,	1,492
Notaries public,	579
Trustees, commissioners, etc.,	96
Commissioners in other States,	24
District police,	23
Justices of the peace to issue warrants and take bail,	21
Trial justices,	17
Justices and special justices, municipal, district and police courts,	14
Masters in chancery,	11
Special commissioners,	10
Medical examiners,	10
Commissioners to qualify,	10
Public warehousemen,	10
Clerks, municipal, district and police courts,	9
Pilots,	4
Public administrators,	2
Commissioners in foreign countries,	2
Supervisors of registration,	2
Judge of probate and insolvency,	1
Sheriff,	1

There were also issued 354 commissions to supervisors of election.

Certificates to the number of 3,004 were issued (an increase of 22 over 1896), of which 383 were without fee.

I recommend the passage of an act requiring county commissioners to return to this office a certificate of the qualification of officers taking their oaths of office before them.

I also recommend the passage of an act requiring each State board and commission to report its organization to this office,

together with the name of its secretary or principal executive officer.

I suggest for the consideration of the Legislature the advisability of prescribing certain qualifications which shall be necessary to obtain a commission as justice of the peace. There is at present no such requirement in the statutes, although it is true that the executive department prints on its form of application for appointment a certificate that the person recommended is a citizen of the United States, a resident of Massachusetts, more than twenty-one years of age, and of high standing and character. Many papers are received at this office executed by justices of the peace in a manner which betrays gross incompetence on the part of the magistrate, and it would seem proper to enact that a justice of the peace shall be a citizen of the United States, a resident of Massachusetts, more than twenty-one years of age, of high standing and character, and fully competent to discharge all the duties of the office.

I recommend that the acts providing for the appointment of women as special commissioners (chapter 252 of 1883, 197 of 1889 and 476 of 1896) be amended by limiting the term of such commissioners to seven years, and requiring a fee of five dollars, as in the case of justices of the peace. These commissioners are practically justices of the peace; but, as the law now stands, the justices are obliged to pay a commission fee of five dollars, and their term is limited by the Constitution to seven years, while the commissioners are required to pay no fee and are appointed for life. The original act providing for the appointment of special commissioners confined such appointments to women who are attorneys-at-law. The law so remained from 1888 to 1896, during which period, nine years, only ten appointments were made. In 1896, however, the qualification referred to was removed, and during the years 1896 and 1897 the number of appointments more than doubled. There are now thirty-six of these commissions in existence; and I recommend that, in case the Legislature sees fit to limit the term of new appointments, those which have run seven years or more be terminated and a new appointment required, and that none shall extend beyond the term of seven years.

CORPORATION DIVISION.

The total number of certificates of incorporation issued under general laws to new corporations was 508 (an increase from 1896 of 36), classified as follows:—

Manufacturing and mercantile corporations (under Public Statutes, chapter 106, section 21),	259
Religious, charitable, social, educational, musical, athletic, etc., corporations (under Public Statutes, chapter 115, section 4),	184
Churches (under Acts of 1887, chapter 404),	31
Fraternal beneficiary corporations (under Acts of 1894, chapter 367),	20
Street railway corporations (under Public Statutes, chapter 113),	9
Labor organizations (under Acts of 1888, chapter 134),	2
Mutual insurance company (under Acts of 1894, chapter 522),	1
Co-operative bank (under Public Statutes, chapter 117),	1
Library (under Public Statutes, chapter 40),	1

One certificate of incorporation was filed by a Roman Catholic Church, under Public Statutes, chapter 38, sections 48, 49 and 50.

The number of miscellaneous certificates filed and recorded was 3,005 (an increase of 164). Of these, 2,141 were certificates of condition of Massachusetts corporations (under section 54, chapter 106 of the Public Statutes); 259 were certificates of organization of manufacturing and mercantile corporations (under chapter 106 of the Public Statutes); 184 were certificates of religious, charitable and other organizations (under chapter 115 of the Public Statutes); 246 were certificates of payment of capital in manufacturing and mercantile corporations (under chapter 106 of the Public Statutes); and the remainder were distributed among 13 different classes.

The number of miscellaneous certificates filed and not recorded was 955 (an increase of 78), of which 856 were certificates of condition of foreign corporations, and the remainder were divided among 12 other classes.

There were issued 18 certificates of change of name of corporations (a decrease of 7).

Returns were received of the dissolution of 36 corporations by the supreme judicial court (a decrease of 15).

Details of all these statistics appear in the Abstract of Certificates of Corporations, published by this office (Public Document, No. 10).

Under the act relating to the incorporation of clubs, one certificate of incorporation which had been issued to a club was declared void and no further effect, upon evidence that the premises of the club were used for illegal purposes. A charter was refused applicants in one case under said act, and there were 3 withdrawals by the parties originally making the application for incorporation.

Section 8 of chapter 105 of the Public Statutes provides that a corporation created by charter, if no time is limited therein, shall be organized within two years from the passage of its act of incorporation. As there is no provision of law for a public record of the organization of corporations above referred to, and it is of importance in connection with matters of record pertaining to corporations in this office to know whether a corporation has been duly organized under its charter, and what amount of capital stock, if any, has been fixed upon with which to commence business, I recommend the passage of an act requiring some evidence of the organization of such corporations to be filed in this office.

Under the provisions of section 31 of chapter 106 of the Public Statutes and chapter 500 of the Acts of the year 1894, a corporation authorized to carry on any mechanical, mining, manufacturing, mercantile, co-operative trade or fishery business, also to erect and maintain a hotel, public hall or building for manufacturing purposes, or to carry on any lawful business not hereinbefore mentioned, may change the par value of its shares, provided that a certificate of such change shall within ten days thereafter be filed in this office.

Also, under the provisions of section 51 of chapter 106 of the Public Statutes, a manufacturing or mercantile corporation is permitted to alter, add to or change the business for the transaction of which it was incorporated, upon the vote of all its stockholders at a meeting duly called for the purpose; but such a corporation shall not engage in any business which is not authorized by the provisions of said chapter 106. Said section provides further that a certificate of such alteration, addition to or change of business shall be filed in this office.

In view of the fact that certificates pertaining to the payment, increase and reduction of capital, the annual certificates of condition, and certificates of authority granted corporations

to open canals, etc., for the introduction and propagation herrings and alewives, filed under the provisions of sections 46, 54, 56, 57 and 58 of said chapter 106, are required to be submitted, before filing, for approval to the Commissioner of Corporations, by section 59 of said chapter 106, I recommend the passage of such legislation as will require the certificate of change of par value of shares and the certificate of alteration of addition to or change of business referred to in said sections 31 and 51 of chapter 106 of the Public Statutes, to be likewise submitted, before filing, to the Commissioner of Corporations for his inspection and approval.

The question is sometimes asked this office whether our laws permit charitable, benevolent, literary, scientific, educational and similar corporations to alter, add to or change the purpose for which they were incorporated, by a proper vote at a meeting of the corporation called for the purpose, and the filing of a certificate in this office, in the same manner as manufacturing, mercantile and other business corporations are enabled to do under section 51 of chapter 106 of the Public Statutes. To illustrate: An historical or scientific corporation, unable at the time of its incorporation to foresee the need of a place for a reading-room, a library or a place for social meetings, to advance the interests of the corporation does not make any provision for such in its purpose, but later on recognizes the advisability of providing such a place. There is no way under existing laws whereby such a corporation can amend its purpose to attain the desired end, unless it incorporate anew, which many are reluctant to do. I therefore recommend the passage of an act which will enable such corporations to amend their purpose of incorporation.

Requests to surrender to this office certificates of incorporation of corporations are sometimes received. This happens generally in the case of corporations created under chapter 115 of the Public Statutes for charitable, benevolent, social and such purposes, and is due chiefly to the fact that they have either outlived their usefulness, or because active interest in the corporation on the part of the members has waned. Dissolution in such cases under existing laws by application to the supreme judicial court is not sought, owing principally to the lack of funds on the part of the corporation to pay the neces-

sary expenses. I therefore recommend the passage of an act which will enable such corporations to become dissolved through this office.

Limited partnership certificates to the number of 42 were filed and recorded (an increase over 1896 of 7).

LABELS, TRADE-MARKS, ETC.

By chapter 462, Acts of 1895 (which repealed chapter 443, Acts of 1893, as amended by chapter 285 of the Acts of 1894), entitled "An Act to protect manufacturers from the use of counterfeit labels and stamps," the duty was placed upon the Secretary of the Commonwealth of receiving, filing and recording such labels, etc., and of issuing certificates of such filing and recording. Under this law, labels, trade-marks, stamps and forms of advertising were received and certificates of record issued in 121 cases (a decrease of 21).

MARKS AND DEVICES ON CANS, ETC.

By chapter 440 of the Acts of 1893, entitled "An Act to protect the owners of cans, bottles, boxes, siphons and fountains used in the sale of milk, cream, soda water, mineral and aerated waters, ale, beer, ginger ale or other beverages," it is made the duty of the Secretary of the Commonwealth to receive and file descriptions of marks, devices, etc.; and under this law 38 such descriptions were received and filed (a decrease of 32).

REGISTRATION RETURNS.

The returns of births, marriages and deaths from the various cities and towns for the year 1896, which were received in 1897, cover 72,343 births, 23,651 marriages and 49,381 deaths,—a total of 145,375. This is an increase, as compared with the returns for 1895, of 4,798 births, 549 marriages and 1,841 deaths.

The medical examiners' returns cover 2,416 cases,—an increase of 99, as compared with the returns for 1895.

The returns by the clerks of the courts of the decrees of divorce number 1,610,—an increase of 469 over the last report.

All of these figures are compiled and presented fully in the Fifty-fifth Registration Report (Public Document, No. 1).

Six hundred and fifty certificates of records of births, marriages and deaths were issued during the year 1897 (143 births, 295 of marriages and 212 of deaths), principally use in State aid and pension claims.

The number of persons who consulted the returns during year was 1,874, or an average of 156 monthly.

The card index to the registration returns, authorized by Legislatures of 1893 and 1895, in accordance with recommendations in the first and third annual reports of this office is now complete and accessible for use. Serious delay placing these cards in the metallic cases was caused by failure of the contractors to deliver the cases seasonably, and I understand that the contractor for the work of writing and placing the cards suffered considerable loss thereby, and probably bring in a bill for damages.

ARCHIVES.

No important additions to the archives have been made during the year, but the work of preservation and of the improvement of their condition has been done with conscientious care. Seventeen volumes of the revolutionary series and volumes of the archives proper have been newly mounted and bound; and the work will be continued from year to year, as every volume has been placed in excellent binding, and all wear and tear caused by the frequent handling hitherto necessary shall have been repaired as far as possible. The number of volumes in the archives series remains at 320 last year.

The third volume of the records of Massachusetts Soldiers and Sailors of the Revolutionary War was completed during the year, and over 300 pages of the fourth volume are now in type. It can reasonably be expected that Volume IV. will be issued by midsummer, and Volume V. before the close of year 1898. Volume III. contains all names between Connecticut and New York.

The work of making a card record index of the French and Indian war records, which will form a part of the general index to the archives, is progressing favorably. The number of cards

written, reviewed and sorted alphabetically during the year was 56,018, which, with the number finished in 1896, makes a total of 78,989 completed to Jan. 1, 1898. The nine volumes of muster rolls, etc., covering the period from 1710 to 1774, from which this record index is being compiled, will be finished the latter part of 1898, at the present rate of progress. These cards will then be placed in file boxes, accessible in the same manner as the revolutionary record index.

The number of visitors to the archives room is continually on the increase, and emphasizes more distinctly from year to year the requirement of more ample accommodations for this division of the office. There is a deficiency not only of space, but of light; and within a few years a change for the better in both these respects will be absolutely necessary.

DOCUMENT DIVISION.

There were printed under the direction of this office during the year 1897, in the Public Document series (numbering fifty-seven different reports), 182,650 volumes, — an increase of 2,400 over 1896. Of this number, 111,750 (an increase of about 8,000) were handled and distributed in the document division, being supplied to members of the General Court, to cities and towns, public officers, libraries and to the public generally.

In addition to the Public Document series, there were printed and distributed 25,000 copies of the pamphlet edition of the laws, 10,500 copies of the Blue Book, 10,000 copies of the Manual for the General Court, 906 copies of the term reports, and 700 copies each of the Senate and House Journals; and there were also received and distributed 2,000 copies of the Early Laws (two new volumes); 1,000 copies each of volumes II. and III., Massachusetts Soldiers and Sailors of the Revolutionary War; 1,600 copies Volume I., Massachusetts in the Army and Navy, 1861–65; 11,000 copies Census of Massachusetts, 1895 (two volumes); 2,000 copies of the Supplement to the Public Statutes of Massachusetts, 1889–95; 2,000 copies of the Report upon the Sanitary Condition of the Neponset Meadows; 1,900 copies of the Report of the Commission to investigate the Public Charitable and Reformatory Interests and Institutions of the Commonwealth; 2,900 copies of the

Report of the State Board on Docks and Terminal Facilities; 5,000 copies of the Report of the Joint Special Committee of the Legislature appointed to investigate and report upon post-mortem examinations of certain cows condemned as tuberculous under the order of the Board of Cattle Commissioners (House, 1341); 5,000 copies of the Supplement to the Laws relating to Elections; 4,000 copies of Laws concerning Landholders and Common Victuallers; 2,000 copies of the Report of the Commission on Taxation; and 1,400 additional copies of the fourth report of the Massachusetts Highway Commission, — making a grand total of 202,356 volumes which passed through the document division during the year, — an increase of 46,025 over 1896.

On account of an increased demand for certain reports I recommend an increase of editions as follows: Report of the Chief of the District Police, from 2,000 to 2,500 copies; Report of the Commissioner of Public Records, from 1,500 to 2,000 copies, and that 500 be for the use of the commission.

I also recommend, upon the request of the State Board of Lunacy and Charity, that there be printed annually 500 copies of so much of the annual report of said Board as relates to city and town almshouses, together with that portion constituting an appendix to the report called "The Pauper Abstract."

I recommend that such copies of Massachusetts in the Library and Navy, 1861-65, as shall not be called for by the districtees designated in the law shall be subject to distribution at the discretion of the Secretary.

I recommend that the distribution of the recently published supplement to the Public Statutes, 1889-95, be subject to the provisions of chapter 60 of the Resolves of 1891, in that such distribution may be uniform with that of the Public Statutes and of the first supplement thereto (1882-88); further, that a limited number of copies of the 1889-95 supplement, say ten, be placed at the disposal of the compiler thereof.

REGIMENTAL HISTORIES.

No new histories have been presented for acceptance since the act of 1893, "to authorize the purchase of historical documents relative to the services of Massachusetts Volunteers during the late war." I am informed, however, that there is a

to expect two, if not three, of these histories during the current year, and I have recommended an appropriation accordingly.

STATE PRINTING.

It has been the duty of the Secretary of the Commonwealth since 1893 to supervise the State printing, and I have accordingly inspected the State printing office from time to time during the past year, and have had the work constantly under observation. In addition to this general supervision by the Secretary, all bills are carefully examined and all printed matter measured by an expert employed by the auditor. The largest item of expense was that for the series of Public Documents, — \$66,512.88. The greatest cost for a single report was for that of the Board of Agriculture, — \$6,100.13; the report of the Board of Health coming next, with \$4,557.30. The smallest item was that for the report of the Board of Registration in Pharmacy, — \$26.93. The Blue Book cost \$6,217.96, the Manual \$2,810.95, and the printing of ballots \$6,895.36.

The House printing cost \$13,866, exclusive of the cost of the House Journal, which was \$1,385.45. The Senate printing amounted to \$4,860.22, exclusive of the Senate Journal, which cost \$1,046.36. This was a material reduction from the bills of 1896. The Supplement to the Public Statutes (3,000 copies) cost \$8,788.25. Of this amount, however, \$3,562.50 will be returned to the Commonwealth for copies sold.

There is, of course, a general tendency toward an increase of the printing bills, caused by the natural increase in the work of the different officers, boards and commissions. I have accordingly increased the estimate for appropriations for this purpose, my estimate for 1898 being \$60,000, as against \$55,000 for 1897.

BRADFORD'S MANUSCRIPT HISTORY.

By chapter 91 of the Resolves of 1897, the Secretary of the Commonwealth was ordered to print Bradford's History of the Plymouth Plantation, from the original manuscript, together with a report of the proceedings of the joint convention of the Senate and House of Representatives held on the occasion of the presentation of the Manuscript to the Governor, in May last. It was found upon careful examination that the sum of

\$2,000 appropriated for the purpose was insufficient to produce the book in a style befitting the importance of the subject and of the dignity of the occasion to be commemorated. In order to avoid unnecessary delay, however, orders were given to proceed with the work, relying upon the Legislature to provide the necessary increase of means. The matter is now in type and the illustrations are prepared, but work is suspended for the present until authority can be obtained to proceed further. In my judgment, an edition of at least 6,000 copies will be required, and the estimated cost thereof is \$4,500. I therefore recommend that an appropriation of \$2,500 be made, in addition to the \$2,000 appropriated by the Legislature of 1897. If all copies of this book are free, the demand will undoubtedly be greatly in excess of the supply; I recommend, therefore, that authority be given to the Secretary to sell copies at a reasonable price, to be determined by him.

EARLY LAWS.

Chapter 104 of the Resolves of 1889 required the Secretary to cause to be collated, indexed and published, in a style similar to that in which the Blue Books, so called, were then published, all the Acts and Resolves of the General Court from the adoption of the Constitution to the year 1806, together with such portion of the Acts and Resolves of that year as he might find necessary in order to make such publication complete to the time when full publication of the Acts and Resolves has already been made. Under this resolve volumes 10 and 11, containing the legislation of the years 1798-1801, have been issued during the past year, and volume 12 is now in press. The work will be brought to a close with volume 13, the editing and probably the publication of which will be completed during the current year. Both of these latter volumes will, however, contain a larger number of pages than those immediately preceding. In the preparation of copy for these volumes the original acts, resolves, addresses, etc., on file in the archives, have been always at hand, and have furnished the only recognized standard of authenticity and completeness. Careful comparison with these original sources has corrected many errors in the early pamphlet editions, and led to the addition of considerable matter not therein contained. Having in mind

the fact that these volumes will be consulted by those interested in historical research, as well as by the student of early legislation, care has been taken to make the index full and complete.

RECORD INK.

It was stated in my last report that, under the law providing for a standard record ink, advertisement had been made for new proposals for furnishing such ink, and that the samples received were undergoing analysis and test. During the past year the tests were completed and a new ink chosen, made in accordance with a formula carefully prepared by a competent chemist, and submitted to all bidders. One of the chief objects in view in obtaining the new ink was to insure freedom from smirching and failure to dry and harden quickly, concerning which some complaint was made of the former ink. It is hardly necessary to say that it is impossible to obtain an ink which will fulfil all the requirements for records, and yet dry instantly and leave no more deposit upon the paper or pen than the thin fluids which are generally popular; but an effort has been made to obtain an ink with the least possible tendency to smirch, consistent with absolute permanency.

The new ink has been in use since the first of November. So far no complaint has reached this office, although it must be taken for granted that it is impossible to please the thousands of officials with a single kind of ink.

I renew my recommendation that a penalty be attached for failure to comply with the just provisions of this law. There was recently received at this office a return from a town clerk which was written with an ink which from all indications will have absolutely disappeared within twenty years,—and this in plain and palpable violation of the requirement that the officer should make all records with the official standard ink.

The amount of ink sold during 1896 is shown by the following table :—

	Gallons.	Quarts.	Pints.	Half Pints.
Counties, . . . {	1 old. 3 new.	214 old. 316 new.	12 old. 24 new.	- -
Cities, . . . {	31 old. 14 new.	353 old. 413 new.	140 old. 198 new.	12 old. 48 new.
Towns, . . . {	4 old. 11 new.	82 old. 89 new.	102 old. 277 new.	54 old. 354 new.
Totals, . . .	64	1,467	753	468

The receipts from these sales amounted to \$1,069.09, as against \$551.72 in 1896.

There have been issued free to State officers, boards and commissions, 7 gallons, 254 quarts, 90 pints and 27 half-pints.

ROLLS OF COLONIAL FORCES IN THE LOUISBURG EXPEDITION.

By chapter 16 of the Resolves of 1897, the Secretary of the Commonwealth was instructed to ascertain and report to the General Court whether or not there are in existence in England rolls of the Fifth Massachusetts Colonial Regiment, and of all the colonial forces engaged in the Louisburg expedition of the year 1745, and whether or not certified copies of such rolls can be obtained, and the cost of obtaining the same.

In the performance of this duty, I addressed a letter to the State Department at Washington, requesting that the proper inquiry might be made through the regular official channels, deeming that course to be more effectual than any other. The following letters from Ambassador Hay to the State Department, and from Mr. B. F. Stevens, United States Despatch Agent at London, to Ambassador Hay, fully show the result of this quest.

It seems to be established that the desired rolls are not to be found in England, but there is a possibility of their discovery in Halifax, and it is suggested that action be taken by the General Court for a search in that direction. It has been supposed by some that copies of these rolls, or possibly the rolls

themselves, are in the possession of the Massachusetts Historical Society; but I am informed by the librarian, Hon. Samuel A. Green, that the society has only a few scattering rolls, which appear among the papers of Sir William Pepperell, and which that society intends to publish in the near future.

[COPY No. 140.]

AMERICAN EMBASSY, LONDON, Oct. 9, 1897.

The Honorable JOHN SHERMAN, *Secretary of State*.

SIR:— Referring to your Instruction No. 233 of the 21st ultimo, enclosing a copy of a letter from the Secretary of the Commonwealth of Massachusetts, together with a copy of a Resolve of the General Court of that State, relative to the records of the colonial forces of Massachusetts engaged in the Louisburg expedition of the year 1745, I have the honor to enclose herewith a copy of a letter from Mr. B. F. Stevens, the United States despatch agent at London, to whom the matter was referred as an expert on such subjects, setting forth exhaustively and fully the result of his investigations, which it is hoped may be of value to Mr. Olin.

It will be observed that Mr. Stevens states, in his letter above mentioned, that every facility and information was afforded him by the officers of the record office in his careful search among the documents of the colonial, admiralty, audit and war offices, and, though his search for the desired rolls was unsuccessful, he nevertheless obtained certain collateral information as to the colonial forces engaged in this expedition; and I have the honor of transmitting herewith a copy (in pencil) of the register of the commissions in the army under the command of Colonel Pepperell for an expedition against the French settlements at Cape Breton, giving the names of the officers of the forces sent out by Massachusetts, New Hampshire and Connecticut, that captured Louisburg on the seventeenth day of June, 1745, which came enclosed in Mr. Stevens' letter already referred to.

I am convinced that no fuller information could be obtained through an application to the foreign office upon the subject than that contained in Mr. Stevens' enclosed report.

I have the honor to be, sir,

Your obedient servant,

JOHN HAY.

Enclosures: 1, a copy of a letter, Mr. Stevens to Mr Hay, Oct. 5, 1897;
2, a copy of a register, as above.

UNITED STATES GOVERNMENT DESPATCH AGENCY,
4 TRAFALGAR SQ., W. C., LONDON, Oct. 5, 1897.

His Excellency JOHN HAY, *United States Ambassador,*
U. S. Embassy, 123 Victoria Street, S. W.

SIR:—I have the honor to acknowledge the receipt on the 2d instant of your request to me to ascertain and report whether or not there are in existence in England rolls of the Fifth Massachusetts Colonial Regiment, and of all the colonial forces engaged in the Louisburg expedition in the year 1745, and whether or not certified copies of such rolls can be obtained, and the cost of obtaining the same. I respectfully report that:—

1. It is assumed that, if such rolls exist in England, they would be in Her Majesty's public record office.

Many historical students, American and English, as also many of the record office officials, have within the last score of years searched for the rolls of the colonial forces, soldiers and sailors, engaged in the 1745 Louisburg expedition, without finding them.

3. I have now carefully searched among the documents of the colonial, the admiralty and the war offices, and of the audit office, on the chance of finding that the rolls had been used as vouchers there. Every facility and information was afforded to me by the officers at the record office, but I regret to add that my search was not successful.

4. In the absence of the desired rolls, I have sought for collateral information as to the colonial forces engaged in this expedition. There are four thin books in the audit office, unique of their kind, giving the skeleton "establishment" of the Cape Breton forces in 1745–48. The number of men is given, but not the names, and it seems that the Georgian Rangers were Shirley's Regiment, or the main colonial regiment of the period. It is evident that the colonial force is not included in the imperial establishment.

5. Among the colonial office papers is a register of the commissions in the army under the command of the Hon. William Pepperell for an expedition against the French settlement at Cape Breton. This register gives the names of the officers of the forces sent out by Massachusetts, New Hampshire and Connecticut, that captured Louisburg, June 17, 1745.

I respectfully enclose copy of this register. This copy is made in pencil, as the use of ink is not allowed in the public reading-room of the record office.

6. There was another Louisburg expedition in 1758, but this has not been a subject of the present search.

7. Mr. Douglas Brymer, the official archivist of the Canadian

government, Ottawa, some three or four years ago felt considerable hope that he would find some 1745 Louisburg papers among the Halifax archives ; but I have never heard any definite results, if any, of his searches there.

I am quite aware that I have exceeded your instructions in going further than to look for rolls, but if this information is thought to be useful, I shall be a willing recipient of seven dollars for my search and report.

I have the honor to be, etc.,

B. F. STEVENS.

THE COAT-OF-ARMS OF THE COMMONWEALTH.

There is now in the hands of the artist, nearly completed, a drawing of the coat-of-arms of the Commonwealth, the first of an official character ever made. I expect to be able to submit it for formal approval and adoption by the General Court at its present session ; and I recommend the passage of an act requiring strict conformity to this design in the use of the coat-of-arms and the seal of the Commonwealth on all official documents, and prohibiting the use of such coat-of-arms or seal, or any representation thereof, for any other than official purposes. This suggestion is in accord with the sentiment which holds the flag of the country too sacred for commercial use, and which, it seems to me, requires that the emblem of the Commonwealth should be held in equal respect.

CHANGES OF NAMES.

The returns of 398 names changed as decreed by the several judges of probate were received and filed, in compliance with the requirements of section 14, chapter 148 of the Public Statutes, as amended by chapter 89, Acts of 1897, and published in the Blue Book.

PEDDLERS' LICENSES.

There were issued to hawkers and peddlers, under the provisions of chapter 68 of the Public Statutes, 2,139 licenses. Of this number, 394 were for the State, 737 for counties, 690 for cities and towns and 318 for cities and towns in which the applicant resided and paid taxes on a stock in trade.

There were also issued 929 free licenses to soldiers and sailors, — an increase of 23 as compared with the previous

year; and 58 free licenses to persons seventy years of age or upwards, — an increase of 4.

Two licenses were issued to itinerant vendors, under the act of 1890.

The number of transfers of licenses was 219.

RETURNS UNDER THE "LOBBY ACT."

Under what is known as the "lobby act" (chapter 456 of 1890, as amended by chapter 223 of 1891 and chapter 298 of 1894), 223 entries were made upon the docket of legislative counsel and agents, — a decrease of 74, as compared with 1896. Returns were received at this office covering 204 of these entries. Of those received, it became the duty of the Secretary to transmit 11 to the Attorney-General for his information, 5 of them appearing to be irregular or defective, and the 6 others being received after the expiration of the time limit. The 19 cases of delinquency were reported to the Attorney-General, as required by law.

ELECTIONS.

All statements and statistics referring to elections appear, as required by law, in Public Document, No. 43 (Assessed Polls, Registered Voters, etc.), together with recommendations in relation thereto.

Under the provisions of the election act of 1893 and of chapter 242 of the Acts of 1895, relative to statements of election expenses, 131 duplicate returns were received from city and town clerks, examined and placed on file. This is a decrease of 121 in the number of returns received in 1896.

PROCLAMATIONS.

The usual Thanksgiving and Arbor Day proclamations were printed and distributed under the direction of this office. Of the Thanksgiving proclamations, about 2,300 were sent by mail to churches and about 100 to institutions; and of the Arbor Day proclamation, 1,050 were distributed by mail.

PARDONS, REQUISITIONS, ETC.

The number of pardons made out and issued in 1897 was 37; requisitions upon other States, 41; warrants issued upon requi-

sitions from other States, 13; transfers from prisons, etc., to lunatic hospitals, 22; recommitment for violating condition of pardon, 1.

INSOLVENCY RETURNS.

Under the provisions of section 143, chapter 157 of the Public Statutes, as amended by chapter 89, Acts of 1897, the returns of 1,054 cases of insolvent debtors (an increase of 194 over 1896) were received during the year from the several registers of probate and insolvency, and entered in this office for convenient reference.

NATURALIZATION RETURNS.

Under the provisions of section 5, chapter 345 of the Acts of 1885, as amended by chapter 36 of the Acts of 1887, returns were received of the naturalization of 4,318 persons before the various courts of the Commonwealth during the year 1896, an increase of 1,786, as compared with the returns for 1895. These returns were indexed and bound in convenient form for reference, as required by law.

MISCELLANEOUS.

As required by law, the return of the Surveyor-General of Lumber of the various kinds and quantities of lumber surveyed and the amount of fees received by him and his deputies in the year 1897 was received and filed Jan. 20, 1898.

The return of the Inspector-General of Fish for the year 1896 was received and published in the Boston "Daily Advertiser" of April 2, 1897.

The four special reports from this office which form a part of the Public Document series, namely, Returns of Births, Marriages and Deaths (Public Document, No. 1), Abstract of Certificates of Corporations (Public Document, No. 10), Aggregates of Polls, Property, Taxes, etc. (Public Document, No. 19), and Returns of Assessed Polls, Registered Voters and Persons who voted, etc. (Public Document, No. 43), have been made, as required by law.

Respectfully,

WM. M. OLIN,
Secretary of the Commonwealth.

LIQUOR LICENSES,

1897.

ABSTRACT OF RETURNS made by the several city and town clerks to the secretary of the Commonwealth, in the year 1897, under the requirements of section 5, chapter 100, Public Statutes, showing the number of licenses issued for the sale of intoxicating liquors, the amounts received therefor, and the number of licenses revoked during the year, with a statement of the vote given at their last annual meeting on the question, "Shall licenses be granted for the sale of intoxicating liquors in this city (or town)?"

[NOTE. — The action of a town (in February, March or April) governs the year in which the vote is taken, while that of a city (in December) governs the following year.]

Liquor Licenses, 1897.

COUNTIES, CITIES AND TOWNS.	FIRST CLASS.		SECOND CLASS.		THIRD CLASS.		FOURTH CLASS.		FIFTH CLASS.		SIXTH CLASS.		SPECIAL CLUB.		Amounts Received for Licenses.		Vote at last Annual Meeting. Shall Licenses be granted?	
	No. Issued.	Amounts Received for same.	No. Issued.	Amounts Received for same.	No. Issued.	Amounts Received for same.	No. Issued.	Amounts Received for same.	No. Issued.	Amounts Received for same.	No. Issued.	Amounts Received for same.	No. Issued.	Amounts Received for same.	Yes.	No.	Yes.	No.
BARNSTABLE CO.																	232	
Barnstable, .															217		185	
Bourne, .															61		24	
Brewster, .																	65	
Chatham, .															25		74	
Dennis, .																	42	
Eastham, .																	4	
Palmyra, .															153		250	
Harwich, .															75		244	
Mashpee, .															17		28	
Oriente, .																	4	
Provincetown, .															97		255	
Sandwich, .															136		168	
Taunton, .																	55	
Ware, .															2		42	
Weymouth, .															49		123	
Totals, .															840		1,892	

[illegible]

1 No vote cast.

Liquor Licenses, 1897 — Continued.

COUNTIES, CITIES AND TOWNS.	FIRST CLASS.	SECOND CLASS.	THIRD CLASS.	FOURTH CLASS.	FIFTH CLASS.	SIXTH CLASS.	SPECIAL CLUB.	Amount Received for Licenses.	Vote at last Annual Meeting. Shall Licensee be granted?
	No. Issued. Amount received for same.	No. Issued. Amount received for same.	No. Issued. Amount received for same.	No. Issued. Amount received for same.	No. Issued. Amount received for same.	No. Issued. Amount received for same.	No. Issued. Amount received for same.		Yes. No.
Bristol Co.									
- Con.									
FALL RIVER,	198 \$110,200 00			196 \$48,600 00		35 \$35 00	2 \$600 00	\$103,335 00	6,379 5,345
Freetown,	" "			" "		" "	" "	" "	14 96
Mansfield,	" "			" "		" "	" "	" "	6 109
NEW BEDFORD,	263 70,500 00			241 24,400 00		81 31 00	11 2,750 00	97,661 00	4,340 2,316
N. Attleborough,	6 1,200 00			6 3,400 00		2 " "	" "	10,602 00	493 408
Norton,	" "			" "		" "	" "	" "	18 44
Raynham,	" "			" "		" "	" "	" "	32 57
Kahoboth,	" "			" "		" "	" "	" "	23 57
Seekonk,	" "			" "		" "	" "	" "	73 72
Somerset,	" "			" "		" "	" "	" "	17 62
Taunton,	27 80,300 00			21 9,300 00		10 10 00	" "	45,610 00	8 69
Westport,	" "			" "		" "	" "	" "	2,436 1,666
Totals,	194 \$236,200 00			168 \$77,000 00		82 \$92 00	18 \$3,850 00	\$317,232 00	14,315 11,093
Dukes Co.									
Chilmark,	" "			" "		" "	" "	" "	8 11
Cottage City,	" "			" "		2 \$3 00	" "	\$2 00	81 81
Edgartown,	" "			" "		2 2 00	" "	2 00	41 93
Gay Head,	" "			" "		" "	" "	" "	3 20
Gosnell,	" "			" "		" "	" "	" "	9 9
Tisbury,	" "			" "		" "	" "	" "	12 87
West Tisbury,	" "			" "		" "	" "	" "	8 38
Totals,						4 \$4 00		\$4 00	123 339
Essex Co.									
Amsbury,	" "			" "		" "	" "	" "	627 743
Andover,	" "			" "		" "	" "	" "	140 245
Beverly,	" "			" "		" "	" "	" "	670 1,261
Boxford,	" "			" "		" "	" "	" "	13 28

Liquor Licenses, 1897 — Continued.

COUNTIES, CITIES AND TOWNS.	FIRST CLASS.		SECOND CLASS.		THIRD CLASS.		FOURTH CLASS.		FIFTH CLASS.		SIXTH CLASS.		SPECIAL CLUB.		Amounts Received for Licenses.	Vote at last Annual Meeting. Shall Licenses be granted?
	No. Issued.	Amounts Received for same.	No. Revoked.	Amounts Received for same.	No. Revoked.	Amounts Received for same.	No. Revoked.	Amounts Received for same.	No. Revoked.	Amounts Received for same.	No. Revoked.	Amounts Received for same.	No. Revoked.	Amounts Received for same.		
FRANKLIN Co. — Con.																
Conway	-	-	-	\$750 00	-	-	2	\$600 00	-	-	-	1	\$1 00	-	\$1,821 00	107
Deerfield	1	\$1,000 00	-	300 00	-	-	1	300 00	-	-	-	-	-	-	220	96
Erving	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78	61
Gill	6	7,800 00	-	-	-	-	6	1,800 00	-	-	-	5	5 00	-	12	35
Greenfield	-	-	-	-	-	-	-	-	-	-	-	-	-	-	676	530
Hawley	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	46
Heath	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	40
Leverett	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	47
Leyden	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19
Monroe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23	26
Montague	6	6,000 00	-	-	-	-	6	1,800 00	-	-	-	5	5 00	-	471	263
New Salem	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	23
Northfield	5	5,000 00	-	-	-	-	5	1,400 00	-	-	-	3	3 00	-	368	354
Orange	-	-	-	-	-	-	-	-	-	-	-	2	2 00	-	10	53
Rowe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	34
Sherburne	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97	146
Shutesbury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14	26
Sunderland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	62
Tisbury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	38
Warwick	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	75
Wendell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64	27
Whately	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	19	\$21,100 00	-	3 \$750 00	-	-	21	\$6,500 00	-	-	17	\$17 00	-	-	\$23,367 00	2,484
HAMPSDEN Co.																
Agawam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	152
Blandford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	48
Brimfield	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	69
Chester	1	\$1,000 00	-	-	-	-	1	\$300 00	-	-	-	1	\$1 00	-	\$1,801 00	98
CHICOP Co.	1216	24,800 00	-	-	-	-	1216	-	-	-	1	7 00	-	-	24,807 00	771
E. Longmeadow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,292	96
Kearneyville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 00	67
Total	1216	25,800 00	-	-	-	-	1216	-	-	-	1	1 00	-	-	24,808 00	22

Hampden,	20	40,800 00	1	300 00	25	22 00	2	400 00	200 00	59	46	
Holland,			40	12,900 00					60,122 00	2,283	13	
HOLYOKE,										18	45	
Leesmoadow,										18	128	
Ladlow,										287	870	
Meoson,										8	16	
Neotromery,	6	6,000 00	6	4,200 00	3	8 00			10,203 00	687	454	
Palmer,	1		1	300 00					550 00	51	43	
Russell,	1	250 00							250 00	111	94	
Southwick,	50	55,100 00	50	10,200 00	36	25 00	2	800 00	77,135 00	4,292	3,171	
SPRINGFIELD,										6	14	
Tolland,										54	63	
Wales,	6	6,150 00	6	1,500 00	3	8 00			7,908 00	466	440	
W. Springfield,	10	11,000 00	10	4,000 00	6	6 00			18,006 00	1,091	735	
Westfield,										59	108	
Wilbraham,												
Totals,	124	\$150,850 00	1	\$760 00	79	\$78 00	2	5	\$700 00	\$197,573 00	11,975	8,894
HAMPDEN CO.												
Amherst,									\$2 00	162	295	
Belchertown,										126	157	
Chesterfield,										20	54	
Greenfield,									1 00	27	98	
Huntington,										408	414	
Easthampton,										65	76	
Enfield,										1	25	
Goheen,										19	67	
Granby,										38	49	
Greenwich,										123	91	
Hadley,	1	\$250 00	1	\$300 00	1	1 00			250 00	28	79	
Hatfield,										139	91	
Huntington,	1	\$1,000 00	1	\$300 00	1	1 00			1,301 00	8	35	
Middlefield,										1,321	1,007	
NORTHAMPTON,	16	20,000 00	16	5,600 00	8	8 00			25,608 00	11	41	
Pelham,										1	43	
Plainfield,										9	16	
Preecott,												
South Hadley,	2	2,200 00	2	800 00	2	2 00			3,302 00	312	284	
Southampton,										10	50	
Ware,	7	8,400 00	7	2,800 00	4	4 00			11,204 00	615	481	

¹ Fourteen first and fourth classes taken together.

² Two first, fourth and fifth classes taken together.

³ Forty-four first and fourth classes taken together; one license granted Jan. 9, 1897; payment reported Nov., 1898. ⁴ One license revoked before payment.

Liquor Licenses, 1897 — Continued.

[illegible]

[illegible]

Eight first and fourth classes taken together.

Four first and fourth classes taken together.

1 Two first and fourth classes taken together.

Liquor Licenses, 1897 — Continued.

[illegible]

[illegible]

Including \$25.00 for twenty-five special licenses to sell alcohol under chapter 398, Acts of 1897.

Liquor Licenses, 1897 — Continued.

COUNTIES, CITIES AND TOWNS.	FIRST CLASS.		SECOND CLASS.		THIRD CLASS.		FOURTH CLASS.		FIFTH CLASS.		SIXTH CLASS.		SPECIAL CLUB.		Amounts Received for Licenses.	Vote at last Annual Meet- ing. Shall Licenses be granted?
	No. Issued.	Amounts Re- ceived for same.	No. Revoked.	Amounts Re- ceived for same.	No. Issued.	Amounts Re- ceived for same.	No. Revoked.	Amounts Re- ceived for same.	No. Issued.	Amounts Re- ceived for same.	No. Revoked.	Amounts Re- ceived for same.	No. Issued.	Amounts Re- ceived for same.		
WORCESTER Co.																
— Con.																
Dana.	2	\$1,350 00	1	\$300 00	1	—	1	\$300 00	1	—	1	\$1 00	1	—	\$600 00	73
Douglas.	1	1,000 00	1	500 00	2	—	2	600 00	15	—	15	15 00	15	—	1,801 00	191
Dudley.	1	1,000 00	1	500 00	2	—	2	600 00	15	—	15	15 00	15	—	1,801 00	175
FITCHBURG.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	104
Gardner.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	183
Grafton.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	2,326
Hardwick.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	1,869
Harvard.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	2,326
Holden.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	744
Hopedale.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	232
Hubbardsston.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	284
Leicester.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	155
Leicester.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	24
Leominster.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	80
Luzenburgh.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	140
Mendon.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	1
Milford.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	70
Milbury.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	59
New Braintree.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	40
North Brookfield.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	119
Northborough.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	289
Northbridge.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	190
Oakham.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	734
Oxford.	12	1,900 00	1	250 00	1	—	1	300 00	1	—	1	1 00	1	—	1,300 00	7
Paxton.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	60
Petersham.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	49
Phillipston.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	184
Princeton.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	163
Royalston.	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	43
—	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	58
—	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	77
—	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	20
—	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	64
—	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	77
—	6	6,000 00	2	800 00	1	—	1	1,900 00	7	—	7	7 00	7	—	8,607 00	33

Eastland.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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1 One first and fourth class taken together.

Liquor Licenses, 1897 — Concluded.

RECAPITULATION.

COUNTIES.	Vote at last Annual Meeting. Shall Licenses be granted?		NUMBER ISSUED.							Number revoked.	Amounts Received for Licenses.
	Yes.	No.	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Sixth Class.	Special Club		
BARNSTABLE, .	840	1,892	-	-	-	-	-	2	-	-	\$2 00
BERKSHIRE, .	6,716	6,257	53	3	-	52	8	42	4	-	112,242 00
BRISTOL, .	14,316	11,693	¹ 184	-	-	¹ 153	-	82	13	-	317,232 00
DUKES, .	123	339	-	-	-	-	-	4	-	-	4 00
ESSEX, .	25,003	24,899	¹ 128	² 2	-	² 86	³ 3	129	7	-	285,888 30
FRANKLIN, .	2,484	2,535	⁴ 19	3	-	⁴ 21	-	17	-	-	28,367 00
HAMPDEN, .	11,975	8,384	⁵ ⁶ 124	3	-	⁵ ⁶ 180	⁴ 4	79	5	3	197,578 00
HAMPSHIRE, .	3,615	3,544	26	2	-	26	-	19	-	-	41,669 00
MIDDLESEX, .	27,533	38,014	⁷ 135	-	-	⁷ 131	1	210	2	6	233,410 00
NANTUCKET, .	286	197	-	3	-	1	-	2	-	-	1,052 00
NORFOLK, .	6,462	10,341	2	-	-	2	-	38	-	-	3,633 00
PLYMOUTH, .	6,110	7,735	11	7	-	5	1	9	3	1	17,359 00
SUFFOLK, .	46,783	30,130	803	17	-	919	136	260	63	5	1,457,235 00
WORCESTER, .	19,955	19,399	⁸ 125	7	-	⁸ 74	1	113	10	-	266,913 00
Totals. .	172,199	165,809	1,610	47	-	1,600	154	1,001	107	15	\$2,962,584 30

¹ One hundred and seventeen first and fourth classes taken together.² Seventy-three first and fourth classes taken together.³ Two second and fifth classes taken together.⁴ First and fourth class taken together.⁵ Fifty-eight first and fourth classes taken together.⁶ Two first, fourth and fifth classes taken together.⁷ Fourteen first and fourth classes taken together.⁸ One first and fourth class taken together.

SHERIFFS' RETURNS,

1897.

Abstract of the Returns of the Sheriffs of the Several Counties of the Commonwealth for the Year ending Sept. 30, 1897, in Compliance with the Public Statutes, Chapter 25, Sections 25, 26.

COUNTIES.	AMOUNT OF MONEY RECEIVED.					NUMBER OF DAYS' ATTENDANCE.					
	From County Treasurer.	For Fees in Civil Proceedings.	For Fees in Criminal Proceedings.	From All Other Sources.	Total.	Upon Supreme Judicial Court.	Upon Superior Court.	Upon Court of Record.	Upon County Commissioners.	Upon More than One Court at Same Time.	Total.
Barnstable,*	-	-	-	\$1,000 00	\$2,600 00	3	57	-	-	-	72
Berkshire, .	\$1,600 00	\$150 00	-	-	3,850 60	9	160	-	12	-	185
Bristol, .	1,500 00	189 39	\$2,200 60	-	717 67	9	5	-	7	9	5
Dukes, .	325 00	-	53 28	200 00	10,722 57	-	209	-	-	-	268
Essex, .	2,650 00	-	-	8,072 57	1,097 00	15	49	-	-	44	53
Franklin, .	-	-	-	1,097 00	1,097 00	4	179	-	34	-	257
Hampden, .	1,500 00	-	1,286 04	-	2,786 04	20	65	-	12	-	77
Hampshire, .	1,124 56	-	-	86 18	1,210 69	-	3	-	-	-	543
Middlesex, .	2,650 00	-	-	6,462 96	9,112 96	28	867	-	-	148	3
Nantucket, .	399 44	17 91	2 40	17 00	436 75	-	545	-	-	-	548
Norfolk, .	1,200 00	-	-	2,418 73	3,618 73	3	102	-	-	-	105
Plymouth, .	900 00	-	-	-	900 00	3	292	-	-	-	237
Suffolk, .	3,040 00	-	17,793 78	270 45	21,064 23	16	222	-	-	22	260
Worcester, .	2,500 00	-	-	9 44	2,509 44	-	-	-	-	-	-
Totals, .	\$19,349 00	\$307 30	\$21,336 10	\$19,634 28	\$60,626 68	393	3,260	-	65	247	2,613

* No return received on account of death of sheriff.

† Supreme judicial court for the Commonwealth, 81; supreme judicial court, 211.

‡ First session, 169; second session, 170; third session, 167; fourth session, 170; jury waived, 129; criminal, 237; divorce, 47; equity, 208.

Abstract of the Returns of the Sheriffs of the Several Counties of the Commonwealth for the Year ending Sept. 30, 1897, in Compliance with the Public Statutes, Chapter 25, Sections 25, 26.

COUNTIES.	AMOUNT OF MONEY RECEIVED.					NUMBER OF DAYS' ATTENDANCE.					
	From County Treasurer.	For Fees in Civil Proceedings.	For Fees in Criminal Proceedings.	From All Other Sources.	Total.	Upon Supreme Judicial Court.	Upon Superior Court.	Upon Court of Record.	Upon County Commission-ers.	Upon More than One Court at Same Time.	Total.
Barnstable,*	-	-	-	\$1,000 00	\$2,600 00	3	57	-	12	-	72
Berkshire, .	\$1,600 00	-	-	-	3,850 60	9	160	-	7	9	185
Bristol, .	1,500 00	\$150 00	\$2,200 60	-	717 67	-	5	-	-	-	5
Dukes, .	325 00	189 89	63 28	200 00	10,722 57	15	209	-	-	44	268
Essex, .	2,650 00	-	-	8,072 57	1,097 00	4	49	-	-	-	53
Franklin, .	-	-	-	1,097 00	2,786 04	20	179	-	34	24	257
Hampden, .	1,500 00	-	1,286 04	-	1,210 69	-	65	-	12	148	277
Hampshire, .	1,124 56	-	-	86 13	9,112 96	28	867	-	-	-	543
Middlesex, .	2,650 00	-	-	6,452 96	436 75	3	3	-	-	-	3
Nantucket, .	399 44	17 91	2 40	17 00	3,618 73	3	545	-	-	-	548
Norfolk, .	1,200 00	-	-	2,418 73	900 00	3	102	-	-	-	105
Plymouth, .	900 00	-	-	-	21,064 23	1992	1,297	-	-	-	237
Suffolk, .	3,000 00	-	17,793 78	270 45	2,509 44	16	232	-	-	22	260
Worcester, .	2,500 00	-	-	9 44	-	-	-	-	-	-	-
Totals, .	\$19,349 00	\$807 30	\$21,336 10	\$19,634 28	\$60,626 68	393	8,260	-	65	247	2,613

* No return received on account of death of sheriff.

† Supreme judicial court for the Commonwealth, 81; supreme judicial court, 211.

‡ First session, 169; second session, 170; third session, 167; fourth session, 170; jury waived, 129; criminal, 237; divorce, 47; equity, 208.

REPORT
OF THE
TREASURER
AND
RECEIVER-GENERAL

OF THE

On pages 12 and 14.
Abolition of Grade Crossings Loans—
for Interest due.
Read November instead of January.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1898.

Abstract of the Returns of the Sheriffs of the Several Counties of the Commonwealth for the Year ending Sept. 30, 1897, in Compliance with the Public Statutes, Chapter 25, Sections 25, 26.

COUNTIES.	AMOUNT OF MONEY RECEIVED.					NUMBER OF DAYS' ATTENDANCE.					
	From County Treasurer.	For Fees in Civil Processes.	For Fees in Criminal Processes.	From All Other Sources.	Total.	Upon Supreme Judicial Court.	Upon Superior Court.	Upon Court of Record.	Upon County Commissioners.	Upon More than One Court at Same Time.	Total.
Barnstable,*	-	-	-	\$1,000 00	\$2,600 00	-	-	-	-	-	-
Berkshire,†	\$1,600 00	-	-	-	3,850 60	8	57	-	12	-	72
Bristol, .	1,500 00	\$150 00	\$2,200 60	\$1,000 00	717 67	9	160	-	7	9	185
Dukes, .	325 00	139 39	53 28	200 00	10,722 57	-	5	-	-	-	5
Essex, .	2,650 00	-	-	8,072 57	1,097 00	15	209	-	-	44	268
Franklin, .	-	-	-	1,097 00	2,786 04	4	49	-	-	-	53
Hampden, .	1,500 00	-	1,286 04	-	1,210 69	20	179	-	34	24	257
Hampshire, .	1,124 56	-	-	86 13	9,112 96	-	65	-	-	-	77
Middlesex, .	2,650 00	-	-	6,462 96	436 75	28	367	-	12	148	543
Nantucket, .	399 44	17 91	2 40	17 00	3,618 73	-	3	-	-	-	3
Norfolk, .	1,200 00	-	-	2,418 73	900 00	3	545	-	-	-	548
Plymouth, .	900 00	-	-	-	21,064 23	8	102	-	-	-	105
Suffolk, .	3,000 00	-	17,793 78	270 45	2,509 44	†292	†1,297	-	-	-	287
Worcester, .	2,500 00	-	-	9 44	-	16	222	-	-	22	260
Totals, .	\$19,349 00	\$307 80	\$21,336 10	\$19,634 28	\$60,626 68	393	3,260	-	65	247	2,613

* No return received on account of death of sheriff.

† Supreme judicial court for the Commonwealth, 81; supreme judicial court, 211.

‡ First session, 169; second session, 170; third session, 167; fourth session, 170; jury waived, 129; criminal, 237; divorce, 47; equity, 208.

REPORT
OF THE
TREASURER
AND
RECEIVER-GENERAL

OF THE

COMMONWEALTH of Massachusetts

On pages 12 and 14.
Abolition of Grade Crossings Loans —
for Interest due.
Read November instead of January.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1898.

Abstract of the Returns of the Commonwealth for the Year ending Sept. 30, 1897.

NUMBER OF DAYS' ATTENDANCE.							
Sources.	Total.	Upon Su-	Upon Superior	Upon Court of	Upon County	Upon More	Total.
		preme Jud- cial Court.	Court.	Record.	Commis- sion- ers.	than One Court at Same Time.	
- 00 00	\$2,600 00	-	-	-	-	-	72
-	3,850 60	3	57	-	12	-	185
00 00	717 67	9	160	-	7	9	5
72 57	10,722 57	-	5	-	-	-	268
97 00	1,097 00	15	209	-	-	44	53
-	2,786 04	4	49	-	34	24	257
86 13	1,210 69	20	179	-	12	-	77
62 96	9,112 96	-	65	-	-	148	543
17 00	436 75	-	3	-	-	-	3
18 73	3,618 73	3	545	-	-	-	548
-	900 00	3	102	-	-	-	105
70 45	21,064 23	†292	†1,297	-	-	-	237
9 44	2,509 44	16	222	-	-	22	260
34 28	\$60,626 68	393	3,260	-	65	247	2,613

rt. 211.
n, 170; jury waived, 129; criminal, 237; divorce, 47; equity, 208.

Abstract of the Returns of the Commonwealth for the Year ending Sept. 30, 1897.

COUNTIES.	NUMBER OF DAYS' ATTENDANCE.						Total.
	On Supreme Judicial Court.	On Superior Court.	On Court of Record.	On County Commissioners.	On More than One Court at Same Time.		
Barnstable,*	1	1	1	1	1	1	72
Berkshire, .	3	57	1	12	1	1	185
Bristol, .	9	160	1	7	1	1	5
Dukes, .	1	5	1	1	1	1	268
Essex, .	15	209	1	1	44	1	53
Franklin, .	4	49	1	1	1	1	257
Hampden, .	20	179	1	34	24	1	77
Hampshire, .	1	65	1	12	1	1	543
Middlesex, .	28	367	1	1	148	1	3
Nantucket, .	1	3	1	1	1	1	548
Norfolk, .	3	545	1	1	1	1	105
Plymouth, .	3	102	1	1	1	1	237
Suffolk, .	†292	†1,297	1	1	22	1	260
Worcester, .	16	222	1	1	1	1	2,613
Totals, .	393	3,260	—	65	247	1	

* No return received on account of
† Supreme judicial court first session, 1897; second session, 1898.

REPORT
OF THE
TREASURER
AND
RECEIVER-GENERAL
OF THE
Commonwealth of Massachusetts
FOR THE
YEAR ENDING DECEMBER 31, 1897.

BOSTON :
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1898.



Commonwealth of Massachusetts.

OFFICE OF THE SECRETARY, BOSTON, JAN. 18, 1898.

HON. JOHN L. BATES,

Speaker, House of Representatives.

SIR : — I have the honor to transmit herewith, for the use of the Legislature, the annual report of the Treasurer and Receiver-General.

Very respectfully,

WM. M. OLIN,
Secretary.

Commonwealth of Massachusetts.

TREASURY, BOSTON, Jan. 18, 1898.

To the Honorable the Senate and House of Representatives.

The following annual report of the Treasury for the year ending Dec. 31, 1897, is respectfully presented for your consideration and information.

THE PUBLIC DEBT.

The Total Funded Debt, Dec. 31, 1897, was . . .	\$51,563,729 40
The Total Sinking Funds, Dec. 31, 1897, was . . .	13,889,893 30
<hr/>	
The Total Net Debt, Dec. 31, 1897, was . . .	\$37,673,836 10

The Funded Debt is divided into two classes, the Direct Debt for the payment of which the Commonwealth is directly and entirely responsible; and the Nominal or Contingent Debt, for which the Commonwealth has loaned her credit to sundry cities and towns for various purposes, the payment of which is guaranteed by sinking funds, sufficient to pay the debt at maturity, provided by a direct annual tax on the cities and towns for whom the debt has been incurred, the division being as follows, viz.: —

The Direct Funded Debt, Dec. 31, 1897, was . . .	\$19,643,729 40
The Sinking Funds for the same, Dec. 31, 1897, amounted to	7,181,350 58
<hr/>	
The Net Direct Debt, Dec. 31, 1897, was . . .	\$12,462,378 82
<hr/>	
The Nominal or Contingent Debt, Dec. 31, 1897, was . .	\$31,920,000 00
The Sinking Funds for the same, Dec. 31, 1897, amounted to	6,708,542 72
<hr/>	
The Net Nominal or Contingent Debt being at that date	\$25,211,457 28

All the Sinking Funds are of ample size and several of them exceed the amount needed at this date for the purpose for which they were created.

The average rate of interest paid by the Commonwealth on the entire public debt at the rates at which it was issued is 3.482+ per cent. per annum, including \$3,623,729.40 on which the rate is 5 per cent. ; and if the prices obtained for loans and the premiums received on them be taken into account, the rate paid on the entire public debt, both direct and contingent, would, in all probability, be 3.25 per cent. or less.

The Gross Funded Debt Jan. 1, 1897, was . . . \$40,636,729 40

and has been reduced in the year by payment
of Loans due in 1897 :—

Danvers Lunatic Hospital, due Sept., 1897,	
5 per cent.,	\$150,000 00
Danvers Lunatic Hospital, due Sept., 1896,	
5 per cent.,	3,000 00
Troy & Greenfield R.R., due Sept., 1897,	
5 per cent.,	370,000 00
	<hr/>
	523,000 00
	<hr/>
	\$40,113,729 40

and has been increased by

Loans issued in 1897 :

Armory,	3% Mar., 1927, @ par,	120,000 00
Harbor Improvement,	3½% Jan., 1937, @ 106.938,	500,000 00
Medfield Insane Asylum,	3½% Apr., 1927, @ 105.932,	25,000 00
Metropolitan Parks,	3½% Jan., 1936, @ 105.829,	600,000 00
Metropolitan Parks,	3½% Jan., 1937, @ 106.938,	1,400,000 00
Metropolitan Parks, Series		
Two,	3½% Jan., 1936, @ 105.829,	500,000 00
Metropolitan Parks, Series		
Two,	3½% Jan., 1936, @ 106.845,	100,000 00
Metropolitan Parks, Series		
Two,	3½% Jan., 1937, @ 106.938,	1,000,000 00
Metropolitan Sewerage,	3½% Jan., 1930, @ 106.243,	80,000 00
Metropolitan Sewerage, Ne-		
ponset Valley,	3½% Mar., 1935, @ 106.98,	300,000 00
Metropolitan Water,	3½% July, 1935, @ 107.82,	6,000,000 00
State Highway,	3½% Apr., 1927, @ 105.941,	700,000 00
State House Construction,	3% Apr., 1917, @ par,	125,000 00
	<hr/>	

Gross Debt Dec. 31, 1897, \$51,563,729 40

Statement of Funded Debt, Sinking Funds, Taxable Property and Property of the Commonwealth of Massachusetts as of Dec. 31, 1897.

Gross Funded Debt, Dec. 31, 1897,	\$51,563,729 40
Gross Sinking Funds, Dec. 31, 1897,	13,889,893 30
<hr/>	
Total net debt,	\$37,673,836 10

Of the above gross funded debt of \$51,563,729.40 the sum of \$31,920,000 is contingent debt only, the payment of the same being guaranteed by sinking funds which are provided by a direct annual tax on the various cities and towns directly interested in the objects for which the debt was created, leaving the direct funded debt of Massachusetts \$19,643,729.40.

Contingent Funded Debt, Dec. 31, 1897,	\$31,920,000 00
Sinking Funds for Same, Dec. 31, 1897,	6,708,542 72
<hr/>	
Net contingent debt,	\$25,211,457 28

Direct Funded Debt, Dec. 31, 1897,	\$19,643,729 40
Sinking Funds for Same, Dec. 31, 1897,	7,181,350 58
<hr/>	
Net direct debt,	\$12,462,378 82

The total *taxable property* of the Commonwealth of Massachusetts, as per last published statements by the Secretary of the Commonwealth and the Tax Commissioner, was as follows :—

Taxable Real Estate,	\$2,040,200,644 00
Taxable Personal Estate,	1,330,153,356 00
<hr/>	
Total taxable property,	\$3,370,354,000 00

The estimated *value* of the *property* of the Commonwealth, Dec. 31, 1897, was \$18,270,000.

Details of the foregoing statement are given in the following tables : —

	Amount of Loans.	Sinking Funds for Payment of Debt.
Funded Debt Loans as follows : —		
Abolition of Grade Crossings, . . .	\$5,000,000 00	\$374,690 68
Armories,	1,460,000 00	332,711 24
Boston, Hartford & Erie Railroad, . .	3,618,729 40	3,627,017 84
Fitchburg Railroad Securities, . . .	5,000,000 00	5,000,000 00
Massachusetts Hospital for Consump- tives,	150,000 00	} 19,220 98
Massachusetts Hospital for Epileptics, Worcester Lunatic Hospital, . . .	160,000 00 5,000 00	
Harbor Improvement,	500,000 00	38,858 85
Medfield Insane Asylum,	1,025,000 00	183,346 06
Metropolitan Parks,	4,700,000 00	} 192,070 16
Metropolitan Parks, Series Two, . .	2,100,000 00	
Metropolitan Sewerage,	5,910,000 00	226,762 59
Metropolitan Sewerage, Neponset River Valley,	800,000 00	2,529 73
Metropolitan Water,	13,000,000 00	954,469 00
State Highways,	2,000,000 00	188,946 53
State House, 1901,	2,335,000 00	} 2,749,269 64
State House Construction,	3,800,000 00	
Total Funded Debt and Sinking Funds,	\$51,563,729 40	\$13,889,893 30
Total Funded Debt, Dec. 31, 1897, as above,	\$51,563,729 40	
Total Sinking Funds, Dec. 31, 1897, as above,	13,889,893 30	
Total Net Debt, Dec. 31, 1897, . .	\$37,673,836 10	

Of the above Gross Funded Debt of \$51,563,729.40, the sum of \$31,920,000.00 is contingent debt only, the payment of the same being guaranteed by sinking funds that are provided by a direct annual tax on the various cities and towns directly interested in the objects for which the debt was created, as follows : —

	Amount of Loans.	Sinking Funds for Payment of Debt.
Contingent Debt: —		
Armory Loans,	\$1,460,000 00	\$332,711 24
Metropolitan Sewerage Loans,	6,710,000 00	229,292 32
Metropolitan Parks Loan,	4,700,000 00	} 192,070 16
Metropolitan Parks Loan, Series Two (one-half),	1,050,000 00	
Metropolitan Water Loan,	13,000,000 00	954,469 00
Fitchburg Railroad Securities Loan, . .	5,000,000 00	5,000,000 00
Total Contingent Debt and Sinking Funds,	\$31,920,000 00	\$6,708,542 72
	6,708,542 72	
Net Contingent Debt,	\$25,211,457 28	

Leaving the direct funded debt, \$19,643,729.40, as follows: —

	Amount of Loan.	Sinking Funds for Payment of Debt.
Direct Debt: —		
Abolition of Grade Crossings,	\$5,000,000 00	\$374,690 68
Boston, Hartford & Erie Railroad, . .	3,618,729 40	3,627,017 84
Hospital for Consumptives,	150,000 00	} 19,220 98
Hospital for Epileptics,	160,000 00	
Worcester Lunatic Hospital,	5,000 00	} 38,858 85
Harbor Improvement,	500,000 00	
Medfield Insane Asylum,	1,025,000 00	183,346 06
Metropolitan Parks, Series Two (one-half),	1,050,000 00	} 188,946 53
State Highways,	2,000,000 00	
State House, 1901,	2,335,000 00	} 2,749,269 64
State House Construction,	3,800,000 00	
Total Direct Debt and Sinking Funds,	\$19,643,729 40	\$7,181,350 58
	7,181,350 58	
Net Direct Debt,	\$12,462,378 82	

It should be noted that, in the preceding statement, those sinking funds that are smallest in proportion to the debts to

be paid by them are the newest, and, although ample at the present time for the purpose for which they are intended, they do not show as favorably as the older ones, some of the latter amounting to more than the debts they are to pay, years before the debts are due, and are contributing their surplus income to other sinking funds, thus reducing the tax needed for their fulfilment.

The sinking funds of the Commonwealth, as at present computed, are calculated at such a rate of interest that, with proper care in the investment of their funds, under any reasonable forecast of our financial future, they cannot fail to be equal to the full amount of the debts they are to pay, before the same are due.

Public Debt. — Comparative Tables for 20 Years. Gross Debt, 1877–1897.

YEAR.	Debt.	Sinking Funds.	Net Debt.
1877,	\$33,220,464 00	\$10,885,690 21	\$22,334,773 79
1878,	33,020,464 00	11,268,595 84	21,751,868 16
1879,	33,020,464 00	12,235,248 29	20,785,215 71
1880,	32,799,464 00	13,050,192 20	19,740,271 80
1881,	32,399,464 00	14,080,465 80	18,318,998 20
1882,	32,511,680 90	16,944,263 05	15,567,417 85
1883,	31,436,680 90	16,836,672 06	14,600,008 84
1884,	31,432,680 90	17,731,724 94	13,700,955 96
1885,	31,432,680 90	18,182,672 44	13,250,008 46
1886,	31,429,680 90	18,964,412 62	12,465,268 28
1887,	31,429,680 90	25,151,516 78	6,278,164 12
1888,	28,851,619 65	23,235,608 84	5,616,010 81
1889,	28,251,287 85	21,015,939 40	7,235,348 45
1890,	31,381,158 30	21,568,960 37	9,812,197 93
1891,	27,929,415 55	19,089,914 03	8,839,501 52
1892,	29,277,415 55	20,342,371 82	8,935,043 73
1893,	34,811,415 55	21,874,202 19	12,937,213 36
1894,	29,079,766 65	16,986,533 21	12,093,233 44
1895,	29,675,229 40	13,089,874 21	16,585,355 19
1896,	40,636,729 40	13,458,574 04	27,178,155 36
1897,	51,563,729 40	13,889,893 30	37,673,836 10

Direct Debt, 1877-1897.

YEAR.	Direct Debt.	Sinking Funds.	Net Direct Debt.
1877,	\$33,220,464 00	\$10,885,690 21	\$22,334,773 79
1878,	33,020,464 00	11,268,595 84	21,751,868 16
1879,	33,020,464 00	12,235,248 29	20,785,215 71
1880,	32,799,464 00	13,050,192 20	19,749,271 80
1881,	32,399,464 00	14,080,465 80	18,318,998 20
1882,	32,511,680 90	16,944,263 05	15,567,417 85
1883,	31,436,680 90	16,836,672 06	14,600,008 84
1884,	31,432,680 90	17,731,724 94	13,700,955 96
1885,	31,432,680 90	18,182,672 44	13,250,008 46
1886,	31,429,680 90	18,964,412 62	12,465,268 28
1887,	31,429,680 90	25,151,516 78	6,278,164 12
1888,	28,851,619 65	23,235,608 84	5,616,010 81
1889,	27,421,287 85	20,916,471 58	6,504,816 27
1890,	27,551,158 30	21,448,214 53	6,102,946 77
1891,	23,676,415 55	18,950,212 80	4,726,202 75
1892,	23,876,415 55	20,077,844 81	3,798,570 74
1893,	23,331,415 55	20,121,616 30	3,209,799 25
1894,	16,029,266 65	11,637,923 87	4,391,342 78
1895,	13,585,229 40	7,444,849 30	6,140,380 10
1896,	18,016,729 40	7,250,081 38	10,766,648 02
1897,	19,643,729 40	7,181,350 58	12,462,378 82

Nominal or Contingent Debt, 1889-1897.

YEAR.	Contingent Debt.	Sinking Funds.	Net Contingent Debt.
1889,	\$830,000 00	\$99,467 82	\$730,532 18
1890,	3,830,000 00	120,745 84	3,709,254 16
1891,	4,253,000 00	139,701 23	4,113,298 77
1892,	5,401,000 00	264,527 01	5,136,472 99
1893,	11,480,000 00	1,752,585 89	9,727,414 11
1894,	13,040,000 00	5,348,609 34	7,691,390 66
1895,	16,090,000 00	5,645,624 91	10,444,375 09
1896,	22,620,000 00	6,208,492 66	16,411,507 34
1897,	31,920,000 00	6,708,542 72	25,211,457 28

Public Funded Debt in various detailed forms, showing amount of Loans, rates of interest, due dates by loans and years, comparison of the debt for series of years, etc.

Loans, Interest and Due Dates.

LOANS.	Amounts.	Totals.	Annual Interest.
<i>Abolition of Grade Crossings Loans.</i>			
Interest, 3 per cent., due Jan., 1923, .	\$500,000 00		
Interest, 3½ per cent., due Jan., 1923, .	4,500,000 00	\$5,000,000 00	\$172,600 00
<i>Armory Loans.</i>			
Interest, 3 per cent., due Sept., 1918, .	\$830,000 00		
Interest, 3 per cent., due Sept., 1920, .	55,000 00		
Interest, 3 per cent., due Sept., 1921, .	95,000 00		
Interest, 3 per cent., due Sept., 1922, .	100,000 00		
Interest, 3 per cent., due Sept., 1923, .	110,000 00		
Interest, 3 per cent., due Sept., 1925, .	150,000 00		
Interest, 3 per cent., due Mar., 1927, .	120,000 00	1,460,000 00	43,800 00
<i>Boston, Hartford & Erie Railroad Loans.</i>			
Interest, 5 per cent., due Jan., 1900, .	. . .	3,618,729 40	180,936 47
<i>Fitchburg Railroad Securities Loan.</i>			
Interest, 3½ per cent., due Aug., 1913, .	. . .	5,000,000 00	175,000 00
<i>Harbor Improvement Loan.</i>			
Interest, 3½ per cent., due Jan., 1937, .	. . .	500,000 00	17,500 00
<i>Massachusetts Hospital for Consumptives Loan.</i>			
Interest, 3 per cent., due Nov., 1925, .	. . .	150,000 00	4,500 00
<i>Massachusetts Hospital for Epileptics Loan.</i>			
Interest, 3 per cent., due Nov., 1925, .	\$150,000 00		
Interest, 3½ per cent., due Nov., 1925, .	10,000 00	160,000 00	4,850 00
<i>Worcester Lunatic Hospital Loan.</i>			
Interest, 5 per cent., due Sept., 1896 (over due), . . . . .	. . . . .	5,000 00	-
<i>Medfield Insane Asylum Loans.</i>			
Interest, 3½ per cent., due April, 1915, .	\$300,000 00		
Interest, 3½ per cent., due April, 1924, .	700,000 00		
Interest, 3½ per cent., due April, 1927, .	25,000 00	1,025,000 00	35,875 00
<i>Metropolitan Parks Loans.</i>			
Interest, 3½ per cent., due Jan., 1934, .	\$1,300,000 00		
Interest, 3½ per cent., due Jan., 1936, .	2,000,000 00		
Interest, 3½ per cent., due Jan., 1937, .	1,400,000 00	4,700,000 00	164,500 00
<i>Metropolitan Parks Loans, Series Two.</i>			
Interest, 3½ per cent., due Jan., 1934, .	\$500,000 00		
Interest, 3½ per cent., due Jan., 1936, .	600,000 00		
Interest, 3½ per cent., due Jan., 1937, .	1,000,000 00	2,100,000 00	73,500 00
<i>Metropolitan Sewerage Loans.</i>			
Interest, 3 per cent., due Jan., 1930, .	\$5,830,000 00		
Interest, 3½ per cent., due Jan., 1930, .	80,000 00	5,910,000 00	177,700 00
<i>Amounts carried forward, . . .</i>	. . . . .	\$29,628,729 40	\$1,060,861 47

Loans, Interest and Due Dates — Concluded.

LOANS.	Amounts.	Totals.	Annual Interest.
<i>Amounts brought forward, . . .</i>	. . .	\$29,628,729 40	\$1,050,861 47
<i>Metropolitan Sewerage Loans — Con.</i>			
Interest, 3 per cent., due Mar., 1935,			
Neponset Valley,	\$500,000 00		
Interest, 3½ per cent., due Mar., 1935,			
Neponset Valley,	300,000 00	800,000 00	25,500 00
<i>Metropolitan Water Loan.</i>			
Interest, 3½ per cent., due July, 1935,	. . .	13,000,000 00	455,000 00
<i>State Highway Loans.</i>			
Interest, 3½ per cent., due April, 1920,	\$1,300,000 00		
Interest, 3½ per cent., due April, 1927,	700,000 00	2,000,000 00	70,000 00
<i>State House Loans, 1901.</i>			
Interest, 3 per cent., due July, 1901,	\$935,000 00		
Interest, 3½ per cent., due July, 1901,	1,400,000 00	2,335,000 00	77,050 00
<i>State House Construction Loans.</i>			
Interest, 3 per cent., due April, 1909,	\$2,500,000 00		
Interest, 3 per cent., due April, 1915,	550,000 00		
Interest, 3½ per cent., due April, 1916,	625,000 00		
Interest, 3 per cent., due April, 1917,	125,000 00	3,800,000 00	117,125 00
Total debt and annual interest charge, . . . . .	. . .	\$51,563,729 40	\$1,795,836 47

Funded Debt, Due Date by Years.

1898.

Worcester Lunatic Hospital

Loan (over due), . . . Sept. 1, . . . \$5,000 00

1900.

Boston, Hartford & Erie R.R.

Loan, . . . Jan. 1, . . . 3,618,729 40

1901.

State House Loan, 1901, . . July 1, . . . 2,335,000 00

1909.

State House Construction Loan, Apr. 1, . . . 2,500,000 00

1913.

Fitchburg R.R. Securities Loan, Aug. 1, . . . 5,000,000 00

1915.

Medfield Insane Asylum Loan, Apr. 1, \$300,000 00

State House Construction Loan, Apr. 1, 550,000 00

850,000 00

Amount carried forward, \$14,308,729 40

<i>Amount brought forward,</i>	.	.	.	.	.	\$14,808,729 40
1916.						
State House Construction Loan, Apr. 1,	.	.	.	.	.	625,000 00
1917.						
State House Construction Loan, Apr. 1,	.	.	.	.	.	125,000 00
1918.						
Armory Loan, Sept. 1,	.	.	.	.	.	830,000 00
1920.						
Armory Loan, Sept. 1,					\$55,000 00	
State Highway Loan, . . Apr. 1,					1,300,000 00	
						1,355,000 00
1921.						
Armory Loan, Sept. 1,	.	.	.	.	.	95,000 00
1922.						
Armory Loan, Sept. 1,	.	.	.	.	.	100,000 00
1923.						
Abolition of Grade Crossings						
Loan, Jan. 1,					\$5,000,000 00	
Armory Loan, Sept. 1,					110,000 00	
						5,110,000 00
1924.						
Medfield Insane Asylum Loan, Apr. 1,	.	.	.	.	.	700,000 00
1925.						
Armory Loan, Sept. 1,					\$150,000 00	
Massachusetts Hospital for Con-						
sumptives Loan, Nov. 1,					150,000 00	
Massachusetts Hospital for Epi-						
leptics Loan, Nov. 1,					160,000 00	
						460,000 00
1927.						
Armory Loan, Mch. 1,					\$120,000 00	
Medfield Insane Asylum Loan, Apr. 1,					25,000 00	
State Highway Loan, . . Apr. 1,					700,000 00	
						845,000 00
1930.						
Metropolitan Sewerage Loan, . Jan. 1,	.	.	.	.	.	5,910,000 00
1934.						
Metropolitan Parks Loan, . . Jan. 1,					\$1,300,000 00	
Metropolitan Parks Loan, Series						
Two, Jan. 1,					500,000 00	
						1,800,000 00
<i>Amount carried forward,</i>	.	.	.	.	.	\$32,263,729 40

Amount brought forward, \$32,263,729 40

1895.

Metropolitan Sewerage, Nepon-			
set Valley Loan,	Mch. 1,	\$800,000	00
Metropolitan Water Loan, .	July 1,	13,000,000	00
		<hr/>	13,800,000 00

1896.

Metropolitan Parks Loan, .	Jan. 1,	\$2,000,000	00
Metropolitan Parks Loan, Series			
Two,	Jan. 1,	600,000	00
		<hr/>	2,600,000 00

1897.

Harbor Improvement Loan, .	Jan. 1,	\$500,000	00
Metropolitan Parks Loan, .	Jan. 1,	1,400,000	00
Metropolitan Parks Loan, Series			
Two,	Jan. 1,	1,000,000	00
		<hr/>	2,900,000 00
			<hr/>
			\$51,563,729 40

Funded Debt of Massachusetts, Jan. 1, 1890, to Dec. 31, 1897.

Total Funded Debt, Dec. 31, 1889,	\$28,251,287	85
Sinking Funds, Dec. 31, 1889,	21,015,939	40
	<hr/>	
Net Debt,	\$7,235,348	45

1890.

Total Funded Debt, Jan. 1, 1890,	\$28,251,287	85
--	--------------	----

Loans Paid in 1890:—

Troy & Greenfield R.R.,	\$305,129	55
Southern Vermont R.R.,	200,000	00
Coast Defence,	5,000	00
	<hr/>	
		510,129 55
		<hr/>
		\$27,741,158 30

Loans Issued in 1890:—

State House Construction,	\$600,000	00
Metropolitan Sewerage,	3,000,000	00
Armory,	40,000	00
	<hr/>	
		3,640,000 00

Total Funded Debt, Dec. 31, 1890,	\$31,381,158	30
Sinking Funds, Dec. 31, 1890,	21,568,960	37
	<hr/>	
Net Debt, Dec. 31, 1890,	\$9,812,197	93

1891.

Total Funded Debt, Jan. 1, 1891,	\$31,381,158 30
Loans Paid in 1891:—	
Troy & Greenfield R.R.,	\$3,834,742 75
	<u>3,834,742 75</u>
	\$27,546,415 55
Loans Issued in 1891:—	
Armory,	\$15,000 00
Metropolitan Sewerage,	368,000 00
	<u>383,000 00</u>
Total Funded Debt, Dec. 31, 1891,	\$27,929,415 55
Sinking Funds, Dec. 31, 1891,	19,089,914 03
	<u>\$8,839,501 52</u>
Net Debt, Dec. 31, 1891,	\$8,839,501 52

1892.

Total Funded Debt, Jan. 1, 1892,	\$27,929,415 55
No Loans Paid in 1892.	
Loans Issued in 1892:—	
Armory,	\$95,000 00
Metropolitan Sewerage,	1,053,000 00
State House (1901),	200,000 00
	<u>1,348,000 00</u>
Total Funded Debt, Dec. 31, 1892,	\$29,277,415 55
Sinking Funds, Dec. 31, 1892,	20,342,371 82
	<u>\$8,935,043 73</u>
Net Debt, Dec. 31, 1892,	\$8,935,043 73

1893.

Total Funded Debt, Jan. 1, 1893,	\$29,277,415 55
Loans Paid in 1893:—	
Troy & Greenfield R.R.,	\$1,150,000 00
	<u>1,150,000 00</u>
	\$28,127,415 55
Loans Issued in 1893:—	
Abolition of Grade Crossings,	\$400,000 00
Armory,	100,000 00
Fitchburg R.R. Securities,	5,000,000 00
Metropolitan Sewerage,	579,000 00
State House (1901),	605,000 00
	<u>6,684,000 00</u>
Total Funded Debt, Dec. 31, 1893,	\$34,811,415 55
Sinking Funds, Dec. 31, 1893,	21,874,202 19
	<u>\$12,937,213 36</u>
Net Debt, Dec. 31, 1893,	\$12,937,213 36

1894.

Total Funded Debt, Jan. 1, 1894, \$34,811,415 55

Loans Paid in 1894:—

Bounty,	\$8,393,648 90	
Danvers Lunatic Hospital,	898,000 00	
Troy & Greenfield R.R.,	300,000 00	
		<u>9,591,648 90</u>
		\$25,219,766 65

Loans Issued in 1894:—

Armory,	\$110,000 00	
Abolition of Grade Crossings,	250,000 00	
Medfield Insane Asylum,	700,000 00	
Metropolitan Parks,	1,100,000 00	
Metropolitan Parks, Series Two,	500,000 00	
Metropolitan Sewerage,	500,000 00	
State Highway,	300,000 00	
State House (1901),	400,000 00	
		<u>3,860,000 00</u>

Total Funded Debt, Dec. 31, 1894, \$29,079,766 65

Sinking Funds, Dec. 31, 1894, 16,986,533 21

Net Debt, Dec. 31, 1894, \$12,093,233 44

1895.

Total Funded Debt, Jan. 1, 1895, \$29,079,766 65

Loans Paid in 1895:—

Bounty,	\$8,000 00	
Danvers Lunatic Hospital,	2,000 00	
Prisons,	1,299,355 50	
Troy & Greenfield R.R.,	2,805,181 75	
Worcester Lunatic Hospital,	750,000 00	
		<u>4,864,537 25</u>
		\$24,215,229 40

Loans Issued in 1895:—

Abolition of Grade Crossings,	\$850,000 00	
Armory,	25,000 00	
Hospital for Consumptives,	150,000 00	
Hospital for Epileptics,	160,000 00	
Medfield Insane Asylum,	300,000 00	
Metropolitan Parks,	200,000 00	
Metropolitan Sewerage,	600,000 00	
Metropolitan Water,	2,225,000 00	
State Highway,	400,000 00	
State House Construction,	550,000 00	
		<u>5,460,000 00</u>

Total Funded Debt, Dec. 31, 1895, \$29,675,229 40

Sinking Funds, Dec. 31, 1895, 13,089,874 21

Net Debt, Dec. 31, 1895, \$16,585,355 19

1896.

Total Funded Debt, Jan. 1, 1896, \$29,675,229 40

Loans Paid in 1896:—

Danvers Lunatic Hospital, . . . \$450,000 00

Troy & Greenfield R.R., . . . 1,000 00

Worcester Lunatic Hospital, . . . 350,000 00

801,000 00

\$28,874,229 40

Loans Issued in 1896:—

Abolition of Grade Crossings, . . . \$3,500,000 00

Armory, 125,000 00

Metropolitan Parks, 1,400,000 00

Metropolitan Sewerage, 230,000 00

Metropolitan Water, 4,775,000 00

State Highway, 600,000 00

State House Construction, . . . 625,000 00

State House Loan (1901), . . . 500,000 00

11,755,000 00

Total Funded Debt, Dec. 31, 1896, \$40,636,729 40

Sinking Funds, Dec. 31, 1896, 13,458,574 04

Net Debt, Dec. 31, 1896, \$27,178,155 36

1897.

Total Funded Debt, Jan. 1, 1897, \$40,636,729 40

Loans Paid in 1897:—

Danvers Lunatic Hospital, . . . \$153,000 00

Troy & Greenfield R.R., . . . 370,000 00

523,000 00

\$40,113,729 40

Loans Issued in 1897:—

Armory, \$120,000 00

Harbor Improvement, 500,000 00

Medfield Insane Asylum, . . . 25,000 00

Metropolitan Parks, 2,000,000 00

Metropolitan Parks, Series Two, . . 1,600,000 00

Metropolitan Sewerage, 880,000 00

Metropolitan Water, 6,000,000 00

State Highway, 700,000 00

State House Construction, . . . 125,000 00

11,450,000 00

Total Funded Debt, Dec. 31, 1897, \$51,563,729 40

Sinking Fund Dec. 31, 1897, 13,889,893 30

Net Debt, Dec. 31, 1897, \$37,673,836 10

The Gross Funded Debt Nov. 30, 1897, was . . .	\$51,563,729 40
The Gross Funded Debt Jan. 1, 1890, was . . .	28,251,287 85
An Increase of	\$23,312,441 55
The Direct Funded Debt Nov. 30, 1897, was . . .	\$19,643,729 40
The Direct Funded Debt Jan. 1, 1890, was . . .	27,421,287 85
A Decrease of	\$7,777,558 45
The Contingent Funded Debt Nov. 30, 1897, was . . .	\$31,920,000 00
The Contingent Funded Debt Jan. 1, 1890, was . . .	830,000 00
An Increase of	\$31,090,000 00
The Net Funded Debt Nov. 30, 1897, was . . .	\$37,569,469 15
The Net Funded Debt Jan. 1, 1890, was . . .	7,235,348 45
An Increase of	\$30,334,120 70
The Net <i>Direct</i> Funded Debt Nov. 30, 1897, was . . .	\$12,566,784 43
The Net <i>Direct</i> Funded Debt Jan. 1, 1890, was . . .	6,504,816 27
An Increase of	\$6,061,968 16
The Net Contingent Debt Nov. 30, 1897, was . . .	\$25,002,684 72
The Net Contingent Debt Jan. 1, 1890, was . . .	730,532 18
An Increase of	\$24,272,152 54

TEMPORARY LOANS.

There was borrowed for the use of the Commonwealth, in anticipation of the Revenue of the year 1897, in amounts and at rates as follows:—

March 17, \$1,000,000 payable on demand, with interest at 2½ per cent.,	\$21,465 27 paid
December 28.	
May 27, 1,000,000 payable November 5, with interest at 2½ per cent.,	11,142 12 paid
November 5.	
<u>\$2,000,000</u>	Interest paid, . . . <u>\$33,607 39</u>

The amount borrowed on this account in 1896 was \$3,385,000 and interest on the same of \$45,456.34.

LIQUOR LICENSES.

In accordance with recommendations made in my report for 1896, an Act was passed by the Legislature, by which treasurers of cities and towns granting licenses are required

to make return to the Treasurer of the Commonwealth of all sums received on this account within thirty days of the granting of such licenses, and at the same time pay over to him one-quarter part thereof.

The effect of this law has been signally favorable, as of the entire income from licenses in 1897, \$780,977.52, more than \$731,000 was received previous to July 1, thus giving the Commonwealth the use of this large sum for half the year, and so reducing the amount of Temporary Loans. I would suggest, however, that the Act of last year be amended so that legal interest (six per cent.) may be collected from such treasurers of cities and towns as fail to make return and pay over the amounts due the Commonwealth at the time prescribed in the Act of 1897, from that time until the same is paid.

ISSUE OF LOANS.

In drawing bills and passing Acts authorizing the borrowing of money and issuing loans therefor, it is important and necessary that great care should be used in making the terms of such bills and Acts to correspond with and assimilate properly with the existing debt of the Commonwealth as to the due date, rate of interest, etc., and I would suggest that in such matters consultation should be had with this department, whose duty it is to be familiar with the debt of the Commonwealth in all its details.

COLLATERAL LEGACY TAX.

The amount of Collateral Legacy and Succession Taxes paid into the treasury during the year, in accordance with the provisions of chapter 425 of the Acts of 1891, as amended, is five hundred one thousand three hundred sixty and 42/100 dollars (\$501,360.42), and for interest on certain delayed payments, a further sum of six thousand seven hundred ninety-one and 85/100 dollars (\$6,791.85), making a total of revenue received from this source of five hundred eight thousand one hundred fifty-two and 27/100 dollars (\$508,152.27).

The expenses of collection, including the salary of the legacy tax clerk, were one thousand nine hundred ninety dollars (\$1,990).

The following table will be of interest for purposes of comparison : —

	Tax.	Interest.
1892,	\$13,854 54	—
1893,	59,429 51	—
1894,	239,368 55	\$7,760 85
1895,	419,428 36	11,679 40
1896,	275,373 24	3,344 48
1897,	501,360 42	6,791 85

It will readily be seen that the amount received on account of the tax exceeds by nearly eighty two thousand dollars (\$82,000), the largest sum hitherto received in a single year, and is greater by about two hundred twenty-six thousand dollars (\$226,000) than the receipts for 1896.

Reference was made in the report of last year to the fact that some taxes, larger than any previously paid, had accrued during the years 1895 and 1896.

These have, in part, been paid, and nine estates have yielded, in sums varying from eight thousand dollars (\$8,000) to sixty thousand dollars (\$60,000) each, an aggregate of two hundred fifty-three thousand two hundred sixty-eight and 4/100 dollars (\$253,268.04), a sum considerably in excess of the amount of this year's receipts over those of the last.

There are but two or three instances of estates of this class from which the taxes will be due, so far as known, in 1898.

In the collection of the tax many curious and interesting facts are brought to the attention of this department.

In the case of one of the larger estates above mentioned, the inventory disclosed personal property amounting to eight hundred thousand dollars (\$800,000) carefully invested in securities of a high grade, whereas, it is stated for a fact, that the assessors of a town in which the decedent was domiciled a year or two prior to his decease (which occurred

in another town), refrained from assessing him even for a poll tax, fearing that he might become a public charge!

In a more recent instance, strenuous objection was made to a local assessment on personalty valued at ten thousand dollars (\$10,000) — death ensuing shortly thereafter, the decedent was found to have been possessed of personal estate valued at about three quarters of a million dollars, upon the devolution of a portion of which the collateral inheritance tax attaches.

In the history of this tax in other States, it is probable that many parallel cases may be found; these are the first that have come to our notice.

If the present statute is to remain in force there are two matters which require attention.

It is provided by Sec. 10 of St., 1891, C. 425, that

“A copy of the inventory of every estate, any part of which may be subject to a tax under the provisions of this act, or if the same can be conveniently separated, then a copy of the inventory of such part of such estate, with the appraisal thereof, shall be sent by mail, by the register of the probate court in which such inventory is filed, to the treasurer of the Commonwealth within thirty days after the same is filed. The fees for such copy shall be paid by the treasurer of the Commonwealth.”

I regret to state that the practice of the various registers of probate under this Section is not uniform, and results frequently in depriving this department of the notice in these cases which, it would appear, was the primary object of the requirement as to furnishing copies of inventories, and I respectfully request that further legislation be had, if necessary, to secure a compliance with the provision of the statute in this particular.

And I would further suggest that Section 3 of Chapter 142 of the Public Statutes be so amended that a foreign executor, administrator or trustee, who may be entitled to any personal property situated within this Commonwealth, shall be required to set forth in his petition under said Section, a description of the property he desires to remove, convert, transfer, convey or otherwise dispose of; and the amended

Statute shall provide for notice to the treasurer of the Commonwealth on all such petitions, in order that he may be enabled to cause to be determined whether such property is within the jurisdiction of the Commonwealth, for the purposes of taxation, under St., 1891, C. 425.

WEIGHTS AND MEASURES.

The treasurer of the Commonwealth is, *ex officio*, Sealer of Weights, Measures and Balances and is the custodian of the standard implements used in the duties of that office; these had become practically useless from various “movings” and lack of facilities for their proper care. During the past year a place has been fitted up for the reception and custody of those implements, and they are now in a state befitting the importance of their accuracy and preservation.

All the weights, measures and balances have been thoroughly renovated and readjusted; the United States government having performed a large share of the work with no cost to the Commonwealth except express charges to and from Washington.

At the present time Massachusetts may be congratulated for possessing facilities for verifying weights and measures unexcelled in this or any other country. The following is the report of my Deputy of the work for the year 1897:—

COMMONWEALTH OF MASSACHUSETTS.

TREASURY DEPARTMENT, BOSTON, Jan. 12, 1898.

HON. EDWARD P. SHAW, *Treasurer and Receiver-General*.

DEAR SIR:—In compliance with the requirements of section 8 of chapter 426 of the Acts of 1890, I hand you herewith my annual report:—

During the year ending Dec. 31, 1897, I have visited the following named cities and towns for the purpose of adjusting the standard weights, measures and balances furnished by the Commonwealth, and have also examined in many of the places mentioned, the weights, measures and scales in use by dealers for the sale of goods, wares and other com-

modities, and all instances of neglect and violations of the law have been reported to the proper officers.

Amherst.	Fitchburg.	Palmer.
Ashburnham.	Foxborough.	Pembroke.
Ashfield.	Framingham.	Reading.
Auburn.	Gill.	Revere.
Bedford.	Greenfield.	Russell.
Billerica.	Greenwich.	Salem.
Brookfield.	Hardwick.	Saugus.
Brookline.	Holyoke.	Somerville.
Buckland.	Lawrence.	Southbridge.
Canton.	Leominster.	Springfield.
Chelsea.	Lexington.	Walpole.
Chester.	Lynn.	Waltham.
Clinton.	Mansfield.	Ware.
Colrain.	Medford.	Warren.
Conway.	Melrose.	Webster.
Danvers.	Middlefield.	West Brookfield.
Dedham.	Montgomery.	Whitman.
Douglas.	New Bedford.	Wilmington.
Dudley.	Newton.	Winchester.
Enfield.	Norwood.	Worcester.
Everett.	Oxford.	Norfolk County.

Considerable attention has been given to the equipment of the local officers, which in some instances, even in large cities, was found to be poor and limited, and of little value for the purpose for which it was intended. Where this was found to be the case, the sealer was supplied with a new equipment by the local authorities, at my recommendation.

The readjustment of the standards authorized by chapter 66, Resolves of 1896, have, with a few exceptions, been completed and returned to this department, where they are now placed in cases which are securely locked.

The Legislature of 1897 enacted a statute (chapter 443, Acts of 1897) establishing a standard of Apothecaries' weights and measures.

Arrangements have been made with the National Office of weights and measures at Washington, and these standards are now being manufactured. Necessary delay has occurred owing to the accumulation of work in that department. I would suggest the following changes in the statute above quoted: —

(1). Two of the wine measures in customary use were omitted from the list of standards prescribed by this act, and I recommend that their use be again legalized, by insertion of the words “gill” and “half pint” after the word “ounces” in line ten.

(2). The statute provides for furnishing a set of standards of Apothecaries’ weights and measures. I recommend in addition thereto a provision for supplying also a balance of sufficient delicacy for use in connection with said weights.

Respectfully submitted,

DANIEL C. V. PALMER,
Deputy Sealer of Weights and Measures.

CONCLUSION.

The work devolving on this department for the past year has been largely in excess of that of previous years and has been performed with no additional expense to the Commonwealth.

I desire to express my appreciation of the hearty and cheerful co-operation of the clerks in my employ, whose faithful performance of their duties redounds to their credit and to that of the civil service generally.

The following tables and statements show in detail the transactions of the Treasury for the year 1897.

E. P. SHAW,
Treasurer and Receiver-General.

Commonwealth of Massachusetts.

DR. TREASURER AND RECEIVER-GENERAL *in acc't*

To cash on hand Jan. 1, 1897 : —		
In Revenue,	\$1,389,369 92	
Sinking Funds,	800,523 34	
Trust Funds,	169,862 87	
Miscellaneous Funds,	6,116,816 70	
Trust Deposits,	93,715 31	
		\$8,570,288 14
Securities on hand Jan. 1, 1897 : —		
In Sinking Funds,	\$12,658,050 70	
Trust Funds,	4,545,941 50	
Miscellaneous Funds,	863,502 00	
Trust Deposits,	3,525,978 95	
		21,593,473 15
Receipts in 1897 : —		
From Revenue,	\$15,325,893 39	
Sinking Funds,	3,870,277 43	
Trust Funds,	546,839 06	
Miscellaneous Funds,	15,947,258 38	
Trust Deposits,	1,158,051 16	
		36,848,319 42
Securities purchased in 1897 : —		
For Sinking Funds,	\$2,175,287 82	
Trust Funds,	237,200 00	
Miscellaneous Funds,	4,220,400 00	
Trust Deposits,	692,901 91	
		7,325,789 73
		\$74,837,870 44

Treasury Department, Boston, Dec. 31, 1897.

with the COMMONWEALTH OF MASSACHUSETTS. CR.

By Payments in 1897 :—		
From Revenue,	\$14,904,957 79	
Sinking Funds,	3,365,660 99	
Trust Funds,	455,816 16	
Miscellaneous Funds,	15,263,302 19	
Trust Deposits,	1,222,097 82	
		\$35,211,834 95
Securities withdrawn and sold or paid in 1897 :—		
From Sinking Funds,	\$2,223,585 00	
Trust Funds,	213,200 00	
Miscellaneous Funds,	2,300,000 00	
Trust Deposits,	326,793 01	5,063,578 01
Securities on hand Dec. 31, 1897 :—		
In Sinking Funds,	\$12,609,753 52	
Trust Funds,	4,569,941 50	
Miscellaneous Funds,	2,783,902 00	
Trust Deposits,	3,892,087 85	23,855,684 87
Cash on hand Dec. 31, 1897,		
In Revenue,	\$1,810,305 52	
Sinking Funds,	1,280,139 78	
Trust Funds,	260,885 77	
Miscellaneous Funds,	6,825,772 89	
Trust Deposits,	29,668 65	10,206,772 61
		\$74,337,870 44

DR. TREASURER AND RECEIVER-GENERAL

To Cash on hand Jan. 1, 1897,		\$1,889,369 92
Revenue Receipts in 1897 : —		
To State Tax,	\$1,750,000 00	
State Tax, 1896,	5,110 00	
Corporation Tax,	3,810,076 55	
Savings Bank Tax,	1,249,531 98	
National Bank Tax,	966,991 94	
Excise Tax on Life Insurance Companies,	180,768 66	
Massachusetts Hospital Life Insurance Company,	52,387 18	
Annual Insurance Companies' Tax,	285,059 70	
Life Insurance Companies' Tax,	19,487 30	
Insurance Licenses,	46,421 00	
Special License Insurance Tax,	3,594 93	
Collateral Legacy Tax,	501,761 95	
Coal and Mining Companies' Tax,	6,614 31	
Gas Light Companies' Tax,	5,381 78	
Gas and Electric Light Commissioners' Tax,	14,570 82	
Foreign Railroad Companies' Tax,	26,749 00	
Railroad Commissioners' Tax,	32,895 33	
Railroad Reports,	2,380 00	
Liquor Licenses,	780,977 52	
Interest on Deposits,	221,442 36	
Interest on Annual Insurance Companies' Tax,	6 10	
Interest on Corporation Tax,	3,284 99	
Interest on Gas Commissioners' Tax,	143 75	
Interest on Gas Light Companies' Tax,	10 51	
Interest on Collateral Legacy Tax,	6,816 85	
Interest on Abolition of Grade Crossings Loan,	35,231 03	
Interest on Armory Loan,	42,900 00	
Interest on Fitchburg R.R. Securities Loan,	187,500 00	
Interest on Harbor Improvement Loan,	8,118 06	
Interest on Metropolitan Parks Loan,	150,362 97	
Interest on Metropolitan Parks Loan, Series Two,	52,119 00	
Interest on Metropolitan Sewerage Loan, Neponset Valley,	28,469 90	
Interest on Metropolitan Sewerage Loan,	347,431 86	
Amounts carried forward,	\$10,824,597 33	\$1,889,369 92

in account with REVENUE.

CR.

Revenue Payments in 1897:—		
By Senate Compensation,	\$30,750 00	
Senate Mileage,	3,080 00	
House Compensation,	182,250 00	
House Mileage,	18,320 00	
Clerk Senate and House,	6,000 00	
Assistant Clerks Senate and House, .	6,011 67	
Chaplains Senate and House, . . .	600 00	
Sergeant-at-Arms,	3,500 00	
Sergeant-at-Arms' Clerk,	2,200 00	
Sergeant-at-Arms' Stenographer, . .	800 00	
Sergeant-at-Arms' Contingent, . . .	52 90	
Doorkeepers, Messengers and Pages, .	29,842 00	
Printing and Binding for Senate, . .	6,796 56	
Printing and Binding for House, . .	16,514 66	
Stationery for the Senate,	696 73	
Stationery for the House,	1,721 87	
Stationery and Printing ordered by Sergeant-at-Arms,	880 67	
Legislative Contingent,	3,185 24	
Expenses of Legislative Committees, .	34,333 66	
Fees of witnesses before Committees, .	272 28	
		\$347,808 24
Governor's Salary,	\$7,204 30	
Lieutenant-Governor and Council, .		
Pay and Travelling Expenses, . . .	9,744 98	
Governor's Private Secretary, . . .	2,500 00	
Executive Clerk,	2,000 00	
Executive Stenographer,	1,275 00	
Executive Contingent,	1,716 10	
Executive Postage, Printing and Sta- tionery,	512 30	
Messenger,	1,200 00	
Council Postage, Printing, etc., . .	381 44	
Council Contingent,	2,632 46	
Extraordinary Expenses,	5,436 85	
Lieut.-Governor Acting Governor, . .	795 70	
		35,399 08
Secretary's Salary,	\$3,500 00	
1st and 2d Clerks,	4,200 00	
Extra Clerks and Messenger, . . .	23,551 99	
Chief of Archives Division,	1,933 33	
Incidentals,	3,986 45	
Records, Files, Papers and Documents in the Secretary's Department, . .	4,616 90	
<i>Amounts carried forward,</i>	\$41,838 67	\$383,207 32

DR.

TREASURER AND RECEIVER-GENERAL

<i>Amounts brought forward, .</i>	\$10,824,597 33	\$1,389,369 92
To Interest on Medfield Insane Asylum Loan,	182 29	
Interest on Metropolitan Water Loan,	377,181 43	
Interest on State Highway Loan,	4,695 83	
Framingham Normal School Buildings,	27 40	
Charles River System Sewage Disposal Maintenance,	62,857 07	
State Prison Industries,	289,029 23	
Income State Prison,	6,436 86	
Premium on exchange,	170 80	
Attorney-General's Expenses,	250 00	
Assistant District Attorneys,	100 00	
Board of Education, Incidentals,	1 00	
Sale of Ballot Boxes,	1,100 00	
Massachusetts Reformatory Industries,	43,420 21	
Income Massachusetts Reformatory, Reformatory Prison for Women Industries,	10,856 02	
Income Reformatory Prison for Women,	23,903 52	
Income State Almshouse,	1,688 57	
Income State Farm,	1,391 86	
Income Lyman School for Boys,	3,163 64	
Income State Industrial School,	559 70	
Income Board of Lunacy and Charity,	490 55	
Foreign Corporation Fees,	105,543 78	
Fees for Liquor Certificates to Druggists,	3,950 00	
Fees from Courts of Insolvency,	1,059 00	
Courts of Insolvency Office Fees,	25,343 21	
Fees from Clerk of Supreme Judicial Court,	11,714 04	
Fees for Commissions,	436 50	
Fees from Attorney-General,	10,585 00	
Fees from Reporter of Decisions,	1,523 60	
Fees, Miscellaneous,	63 75	
Corporation fees,	3,436 25	
Fees from District Police,	23,152 20	
Fees from State Inspection of Boilers,	13 91	
Income Massachusetts Hospital for Epileptics,	8,699 00	
Repairs, Improvements and Furniture,	347 00	
Commissioner of Corporation Fees,	1,564 66	
Hawkers' and Pedlers' Licenses,	1,502 75	
Limited Partnerships,	21,651 50	
	43 00	
<i>Amounts carried forward, .</i>	\$11,872,732 46	\$1,389,369 92

in account with REVENUE.

CR.

<i>Amounts brought forward, . . .</i>	\$41,888 67	\$388,207 32
By Standard Record Ink,	420 95	
Index Registration Returns, . . .	1,238 15	
Exchange and Distribution of Public Documents,	2,378 05	45,875 82
Treasurer's Salary,	\$5,000 00	
1st Clerk,	2,500 00	
2d Clerk,	2,000 00	
3d Clerk,	1,400 00	
Cashier,	2,000 00	
Fund Clerk,	1,400 00	
Receiving and Paying Teller, . .	2,800 00	
Assistant Book-keeper,	1,200 00	
Deputy Sealer, Weights, Measures and Balances,	2,612 64	
Legacy Tax Clerk,	1,800 00	
Care and Custody of Trust Deposits,	1,800 00	
Extra Clerks,	3,886 81	
Incidentals,	6,891 67	34,791 12
Auditor's Salary,	\$3,500 00	
1st and 2d Clerks,	4,200 00	
Extra Clerks,	6,701 10	
Incidentals,	786 49	
State Printing Expert,	1,500 00	16,687 59
Attorney-General's Salary, . . .	\$5,000 00	
Assistants and Expenses,	23,835 46	28,835 46
State House, Care of Building and Grounds,	\$11,611 06	
Engineer's Department,	10,034 99	
Watchmen and Assistant Watchmen,	11,100 00	
Firemen and Assistant Firemen, etc.,	10,450 25	
Porters and Special Messengers,	4,583 33	
Matron, State House,	800 00	
Sergeant-at-Arms' Messengers,	4,749 46	
Fuel and Lights,	24,253 28	
Elevator Expenses,	6,800 00	
Telephones,	3,825 70	88,208 07
Commonwealth Building Expenses,		4,384 78
Printing Public Documents,	\$63,411 62	
General Laws,	3,264 85	
Blue Book,	6,287 26	
<i>Amounts carried forward, . . .</i>	\$72,963 73	\$601,990 16

DR. TREASURER AND RECEIVER-GENERAL

<i>Amounts brought forward, . . .</i>	\$11,872,732 46	\$1,389,369 92
To Sale of Books,	650 74	
Sale of Ballot Boxes,	1,300 00	
Sale of Massachusetts Atlas Sheets,	328 92	
Metropolitan Park Commission Ex-		
penses,	19,604 06	
Failure to make Returns to the		
Board of Lunacy and Charity, . .	433 00	
Temporary Aid of State Paupers, .	315 75	
Burial of State Paupers,	-	
Transportation of State Paupers, .	2 50	
Indigent and Neglected Children, .	51 35	
Rent of Great Ponds,	26 00	
Escheated Estates,	2,257 13	
Fish and Game Laws, Penalties, .	42 50	
Commissioners on Removal of		
Wrecks,	327 39	
Expenses State Board of Health, .	4 74	
Purity of Inland Waters,	90 00	
Board of Registration in Dentistry, .	399 60	
Board of Agriculture, Incidentals, .	3 00	
Extermination of Gypsy Moth, . .	155 81	
Massachusetts Soldiers' Home, . .	28,916 00	
Expenses of Committees,	2,129 17	
House Printing and Binding, . . .	33 40	
Legislative Contingent,	500 00	
Care State House Grounds,	7 14	
Penalty for Illegal Sale of Dairy		
Products,	809 00	
Commissioners on Prisons Travel, .	150 00	
Improvement of Sudbury Meadows,	999 97	
Cattle Commissioner,	5,222 81	
Medfield Insane Asylum Buildings, .	25 95	
Massachusetts State Fireman's Asso-		
ciation,	1,077 33	
Care and Custody of Trust De-		
posits,	1,842 59	
North Metropolitan System Sewage		
Disposal Maintenance,	183,855 79	
Neponset System Maintenance, . .	5,845 00	
Temporary Loans,	2,000,000 00	
Troy & Greenfield Railroad Loan, .	370,000 00	
Danvers Lunatic Hospital Loan, . .	153,000 00	
Dividends from Insolvent Corpora-		
tions,	67 30	
Penalties Gas and Electric Light		
Companies,	695 00	
Clerks to Registers Probate and In-		
solveny,	403 11	
Insurance Commissioner's Extra		
Clerks,	20 00	
Insurance Commissioner's Expenses,	42 00	
<i>Amounts carried forward, . . .</i>	\$14,654,366 51	\$1,389,369 92

in account with REVENUE.

CR.

<i>Amounts brought forward, . . .</i>	\$72,963 73	\$601,990 16
By Printing — Concluded.		
Term Reports,	1,554 40	
Assessors' Books and Blanks,	600 54	
Ballots and Distributing same,	7,166 33	
Early Acts and Resolves, Publishing of,	6,327 54	
Publishing Laws,	500 00	
Registration Books and Blanks, etc.,	2,467 21	
Purchase of Paper for Commonwealth,	30,272 54	
Tables and Indexes, Statutes,	500 00	
Printing Supplement to Statutes,	11,896 71	
Blank Forms for Town Officers,	2,429 43	
Codification of Election Laws,	700 00	
Decennial Census,	15,887 51	
Naval Military History of Massachusetts,	3,769 63	
Manual of General Court,	3,149 73	
Report, Commission on Highways, Extra Copies,	700 43	
Report, Board of Education, on Truancy,	99 14	
Special Report, Cattle Commissioners, Extra Copies,	281 43	
Special Report on Gypsy Moth,	300 00	
Massachusetts Revolutionary Records,	5,943 04	
Report of Commissioners, on Docks, Extra Copies,	1,388 65	
Report of Board of Health, on Neponset Meadows,	737 06	
Report of Commission to Investigate Institutions, Extra Copies,	17 60	
		169,652 65
Supreme Judicial Court, Justices,	\$53,000 00	
Clerk,	3,000 00	
Reporter,	6,088 98	
Expenses,	932 75	
Officers and Messengers,	2,400 00	
Clerk for Suffolk County,	1,500 00	
Clerks,	2,142 63	
		69,064 36
Superior Court, Justices and Expenses,		108,500 00
<i>Amount carried forward,</i>		\$949,207 17

DR.

TREASURER AND RECEIVER-GENERAL

<i>Amounts brought forward, . . .</i>	\$14,654,366 51	\$1,389,369 92
To Railroad Commissioner's Expenses, .	73 26	
Bureau of Labor Clerks and Expenses,	138 95	
Survey and Map of Massachusetts, .	1 50	
Commissioners' on Inland Fisheries, .	22 20	
Commissioners on Nautical Training School,	364 45	
Statistics of Manufactures,	22 00	
Board of Registration in Pharmacy, .	64 69	
Expenses State Fire Marshal,	46 35	
Board of Education, Agents,	66 00	
Board of Education, Travel,	46 22	
Massachusetts School for Feeble Minded,	5,000 00	
Board of Lunacy and Charity Expenses,	51 53	
Quartermaster's Incidentals,	4,828 98	
Quartermaster's Supplies,	720 57	
Quartermaster's Employés,	2 60	
Abolition of Grade Crossings Loan, .	500,000 00	
Sterling Interest,	123,444 62	
Forfeiture of Contracts,	1,000 00	
Salem Normal School Buildings,	10,176 86	
Westborough Insane Hospital Buildings,	8 25	
New Normal School Buildings,	13 50	
Colleges for Agriculture and the Mechanic Arts,	23,000 00	
Support of Pauper Infants,	748 70	
Sewage Disposal, Salem and Peabody,	891 47	
State Librarian, Books,	216 68	
Education of Children under charge of Board of Lunacy and Charity, and Trustees of Lyman and Industrial Schools,	53 50	
Channel from Osterville Bay to Vineyard Sound,	24 00	
Sale of Worcester Lunatic Hospital Land,	500 00	
		15,325,893 39
<i>Amount carried forward,</i>		\$16,715,263 31

in account with REVENUE.

CR.

<i>Amount brought forward,</i>		\$949,207 17
By Courts of Probate and Insolvency,		
Judges,	\$47,244 17	
Registers and Assistants,	42,100 00	
Clerk for Suffolk County,	1,200 00	
Clerks to Registers,	19,721 34	
Expenses,	3,321 17	113,586 68
District Attorneys,	\$19,950 00	
Assistants,	11,567 10	
Clerk for Suffolk,	1,800 00	33,317 10
Tax Commissioner,	\$3,500 00	
First and Second Clerks,	3,500 00	
Extra Clerks,	15,031 33	
Contingent,	2,718 52	
State Valuation,	2,787 86	27,537 71
Commissioners of Savings Banks,	\$9,500 00	
Clerks,	4,405 00	
Expenses,	2,525 74	16,430 74
Insurance Commissioner,	\$3,500 00	
Deputy,	2,459 68	
Actuary,	2,000 00	
Examiner,	1,698 93	
Clerks,	4,700 00	
Extra Clerks,	20,090 00	
Expenses,	3,460 37	37,908 98
Harbor and Land Commissioners,	\$6,382 14	
Engineer, etc.,	5,916 06	
Travel,	515 15	
Expenses,	650 40	13,463 75
Railroad Commissioners,	\$10,896 51	
Clerks,	3,533 34	
Accountant,	2,500 00	
Experts,	3,252 00	
Inspectors,	4,943 39	
Expenses,	7,534 58	32,659 82
<i>Amount carried forward,</i>		\$1,224,111 95

in account with REVENUE.

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<i>Amount brought forward,</i> . . .		\$1,224,111 95
By Civil Service Commissioners, . .	\$1,875 00	
Chief Examiner, . . .	3,000 00	
Secretary, . . .	2,000 00	
Registrar of Labor, . . .	2,000 00	
Expenses, . . .	11,966 21	20,841 21
Gas and Electric Light Commis- sioners, . . .	\$8,000 00	
Clerks and Expenses, . .	7,963 78	15,963 78
Controller of County Accounts, .	\$2,500 00	
Deputies, . . .	3,300 00	
Expenses, . . .	1,157 22	6,957 22
Bureau of Statistics of Labor, Chief, 1st and 2d Clerks, . . .	\$2,958 34 3,620 83	
Clerks and Expenses, . .	8,217 44	
Special Agents, . . .	1,200 00	
Statistics of Manufactures, . .	5,608 50	
Rent, . . .	6,050 00	27,655 11
Commissioner of Public Records, .		4,551 61
State Board of Arbitration, . .	\$6,000 00	
Clerk, . . .	1,200 00	
Expenses, . . .	3,090 74	10,290 74
Commissions, etc. : —		
Nautical Training School, . .	\$68,262 94	
Topographical Survey and Map of Massachusetts, . . .	24,297 80	
Inland Fisheries and Game, . .	14,258 90	
Cattle Commissioners, . . .	262,205 24	
Assayer and Inspector of Liquors, .	1,200 00	
Inspectors of Gas Meters, . .	3,956 49	
Board Registration in Pharmacy, .	5,862 23	
Metropolitan Parks, . . .	460 01	
Provincial Laws, . . .	280 39	
System of Docks, . . .	4,669 07	
Old Colony, . . .	243 41	
Laws Relating to Taxation, . .	4,429 70	
To Investigate State Institutions, .	4,370 34	
<i>Amounts carried forward,</i> . .	\$894,496 52	\$1,310,371 62

in account with REVENUE.

CR.

<i>Amounts brought forward, . . .</i>	\$394,496 52	\$1,810,371 62
By Committee on Relations between Street Railways and Municipal Corporations,	2,065 27	
State Fire Marshal,	38,524 16	435,085 95
Board of Health, Secretary, . . .	\$3,000 00	
Clerks,	4,814 84	
Expenses,	7,191 31	
Adulteration of Milk, Food and Drugs,	12,202 69	
Purity of Inland Waters, . . .	31,230 85	58,439 69
Agricultural : —		
Board of Agriculture, Secretary, .	\$2,500 00	
Clerks,	5,281 73	
Expenses,	502 23	
Incidentals,	789 89	
Travel,	1,351 51	
Agricultural Societies,	20,344 68	
Massachusetts Agricultural Ex- periment Station,	10,000 00	
Massachusetts Agricultural Col- lege Scholarships,	10,000 00	
Massachusetts Agricultural Col- lege,	10,000 00	
Massachusetts Agricultural Col- lege, Trustees' Travel,	479 96	
State Dairy Bureau,	8,844 43	
Nails for marking Trees,	154 47	
Abandoned Farms,	235 67	
Commercial Feed Stuff,	600 00	
Tuberculin Test,	2,680 17	
Inspectors of Animals and Pro- visions,	11,949 36	85,714 10
Educational : —		
Board of Education, Clerks and Mes- senger,	\$1,829 76	
Agents,	15,144 95	
Travel,	1,110 22	
Incidentals,	2,013 95	
Aid to Pupils in Normal Schools, .	4,000 00	
State Normal Art School,	19,478 22	
Perkins Institution and Massachu- setts School for Blind,	30,000 00	
Education of Deaf Pupils,	62,488 02	
Support of Normal Schools, . . .	100,343 17	
Aiding Small Towns for School Superintendent,	59,895 83	
<i>Amounts carried forward, . . .</i>	\$296,304 12	\$1,889,611 36

in account with REVENUE.

CR.

<i>Amounts brought forward, . . .</i>	\$296,304 12	\$1,889,611 36
<i>Educational—Concluded.</i>		
By Public Libraries, Aid to Establish,	917 41	
Educational Museum,	451 20	
Tuition of Children in Small		
Towns,	6,121 72	
Truancy, Investigation of,	500 00	
		304,294 45
State Library, Books,	\$6,716 32	
Librarian,	3,000 00	
Librarian's Clerks,	3,536 67	
Expenses,	2,509 82	
Index of Current Events,	1,000 00	
		16,762 81
<i>Charitable:—</i>		
Expenses State Almshouse,	\$140,303 83	
Massachusetts School for Feeble		
Minded,	40,362 67	
State Lunatic Paupers,	190,194 89	
Support of Paupers by Cities and		
Towns,	87,735 87	
Burial of Paupers,	10,581 18	
Transportation of Paupers,	18,322 78	
Temporary Aid of Paupers,	39,067 92	
Support and Transportation Pauper		
Infants,	30,874 19	
Indigent and Neglected Children, .	93,802 74	
Expenses of Contagious Diseases, .	3,420 50	
Medical Examiners' Fees,	322 10	
Pensions,	520 00	
Annuities,	4,884 76	
Massachusetts Charitable Eye and		
Ear Infirmary,	25,000 00	
Medfield Insane Asylum Mainte-		
nance,	32,169 28	
Massachusetts Hospital for Epilep-		
tics, Maintenance,	11,852 33	
State Paupers, Special Allowance, .	44 10	
Education of Children in charge of		
Board of Lunacy and Charity, . . .	6,215 50	
Board Lunacy and Charity, Ex-		
penses,	5,735 08	
Auxiliary Visitors,	1,243 45	
Inspector of Institutions,	3,000 00	
Clerks,	5,078 64	
Expenses,	2,236 24	
In-Door Poor, Superintendent, . . .	3,200 00	
Clerks,	29,860 66	
Expenses,	4,864 24	
<i>Amounts carried forward, . . .</i>	\$790,942 95	\$2,210,668 62

DR. TREASURER AND RECEIVER-GENERAL

<i>Amount brought forward,</i>					\$16,715,263 81
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<i>Amount carried forward,</i>					\$16,715,263 81

in account with REVENUE.

CR.

<i>Amounts brought forward, . . .</i>	\$790,942 95	\$2,210,668 62
Charitable— <i>Concluded.</i>		
By Out-Door Poor, Superintendent, . . .	2,500 00	
Clerks,	18,060 93	
Expenses,	4,544 14	
		816,048 02
Military:—		
Adjutant-General,	\$3,600 00	
1st and 2d Clerks,	3,800 00	
Additional Clerk,	2,000 00	
Extra Clerks and Messenger,	7,900 00	
Incidentals,	2,795 34	
U. S. S. "Minnesota,"	3,846 30	
Furnishing Fall River Armory,	1,504 19	
Quartermaster's Employés,	1,567 60	
Incidentals,	9,664 68	
Supplies,	22,715 96	
Military Accounts,	4,248 42	
Militia Bounty,	109,555 06	
Transportation,	17,821 33	
Rifle Practice,	15,045 50	
Camp Ground,	999 53	
Record of Massachusetts Officers,		
Soldiers and Marines,	1,954 05	
Armory Rents,	36,900 00	
Repairs to Uniforms,	8,753 42	
New Armories, Care, Heating and		
Repairs,	19,373 60	
New Armories, Janitors,	4,439 83	
Surgeon-General,	2,506 83	
		280,991 64.
Civil War Expenses:—		
State and Military Aid,	\$653,309 79	
Commissioners,	2,500 00	
Clerks,	3,545 00	
Expenses,	92 44	
Agents,	5,014 99	
Postage, Printing, etc,	534 03	
State Pension Agent,	6,633 90	
Massachusetts Soldiers' Home,	63,916 00	
Bounties to Massachusetts Volun-		
teers,	384 66	
Indexing War Records,	2,400 00	
Preserving War Records,	912 05	
		739,242 86
Reformatory:—		
District Police,	\$92,102 30	
General Superintendent of Prisons,	5,333 64	
Massachusetts Reformatory Indus-		
tries,	19,008 63	
Reformatory Prison for Women In-		
dustries,	3,197 21	
<i>Amounts carried forward, . . .</i>	\$119,641 78	\$4,046,951 14

DR. TREASURER AND RECEIVER-GENERAL

<i>Amount brought forward,</i>					\$16,715,263 31
<i>Amount carried forward,</i>					\$16,715,263 31

in account with REVENUE.

CR.

<i>Amounts brought forward, . .</i>	\$119,641 78	\$1,046,951 14
Reformatory — <i>Concluded.</i>		
By State Prison Industries,	258,748 45	
Expenses,	147,899 50	
Expense Massachusetts Reforma-		
tory,	216,389 86	
Reformatory for Women,	53,887 99	
State Farm,	125,218 87	
State Industrial School,	28,699 17	
Lyman School for Boys,	64,401 50	
Massachusetts Hospital for Dipso-		
maniacs and Inebriates,	20,000 00	
Support of Sarah Jane Robinson, .	400 00	
Trustees Lyman and Industrial		
Schools,	575 67	
Trustees Lyman and Industrial		
Schools, Agents,	5,326 73	
Board of Prison Commissioners,		
Secretary,	866 94	
Clerks,	2,565 34	
Travel,	2,205 75	
Expenses,	1,001 38	
Agents,	2,409 68	
Agent for Aiding Discharged Con-		
victs,	4,124 76	
Female Convicts,	3,569 70	
Aiding Prisoners Discharged from		
Massachusetts Reformatory, . . .	4,355 78	
Removal of Prisoners to and from		
State and County Prisons,	274 63	
Probation Officers and Expenses, .	596 00	
Plans of Prison for Minor Offenders,	211 00	
Special Report on Employment of		
Prisoners,	150 00	
		1,063,515 43
Miscellaneous : —		
Income Massachusetts Reformatory,	\$2,472 56	
Board Lunacy and Charity,	151 00	
Fees from Attorney General, . . .	10 78	
Sale Massachusetts Atlas Sheets, .	943 57	
		3,577 91
Public Buildings : —		
State Almshouse,	\$56,424 15	
State Prison,	1,034 47	
Massachusetts Reformatory,	12,852 78	
Reformatory Prison for Women, . .	2,061 00	
State Farm,	38,022 63	
State Industrial School,	15,179 01	
Normal School at Bridgewater, . .	12,887 88	
at Salem,	68,606 06	
at Worcester,	1,609 00	
at Framingham,	4,027 42	
<i>Amounts carried forward, . .</i>	\$212,704 35	\$5,114,044 48

DR.

TREASURER AND RECEIVER-GENERAL

<i>Amount brought forward,</i>				\$16,715,263 31
<i>Amount carried forward,</i>				\$16,715,263 31

in account with REVENUE.

CR.

<i>Amounts brought forward, . . .</i>	\$212,704 35	\$5,114,044 48
Public Buildings — <i>Concluded.</i>		
By Medfield Insane Asylum, . . .	25,883 18	
Northampton Lunatic Hospital, . . .	7,000 00	
Worcester Lunatic Hospital, . . .	20,873 80	
Taunton Lunatic Hospital, . . .	15,804 23	
Danvers Lunatic Hospital, . . .	29,511 18	
Westborough Insane Hospital, . . .	6,342 75	
Massachusetts Hospital for Epileptics, . . .	20,159 82	
Massachusetts Hospital for Dipso- maniacs and Inebriates, . . .	4,965 00	
Massachusetts Agricultural College, . . .	13,655 17	
New Normal School Buildings, . . .	221,425 33	
Massachusetts School for Feeble- Minded,	42,645 74	
		620,470 55
Metropolitan Parks Loan Sinking Fund,	\$3,350 00	
Massachusetts School Fund,	100,000 00	
Troy & Greenfield R. R. Loan,	370,000 00	
Danvers Lunatic Hospital Loans,	153,000 00	
Annual Insurance Tax,	3,209 96	
Temporary Loans,	2,000,000 00	
Corporation Tax,	2,783,667 90	
Savings Bank Tax,	05	
National Bank Tax,	566,186 05	
Foreign Ships,	6,168 04	
Construction of Roads at Mashpee,	300 00	
at Truro,	500 00	
Gratuities,	3,742 79	
Unclaimed Dividends of Insol- vent Corporations,	373 60	
Massachusetts State Firemen's Asso- ciation,	10,000 00	
Ballot Boxes for Cities and Towns,	3,065 38	
Abolition of Grade Crossings Loan Sinking Fund,	569,787 00	
Medfield Insane Asylum Loan Sink- ing Fund,	16,994 00	
Liquor Licenses,	219 83	
Collateral Legacy Tax,	591 53	
Sale of Ballot Boxes,	1,100 00	
Escheated Estates,	6 73	
Premium on Exchange,	105 40	
Sterling Interest,	147,138 62	
Boundary Lines, Massachusetts, Ver- mont and New Hampshire,	2,135 23	
Annuities of M. Johannot,	280 56	
Extermination Gypsy Moth,	155,826 30	
Provincetown Lands,	3,476 23	
Charles River System Sewage Dis- posal Maintenance,	30,913 26	
<i>Amounts carried forward, . . .</i>	\$6,932,138 46	\$5,734,515 03

DR. TREASURER AND RECEIVER-GENERAL

<i>Amount brought forward,</i>				\$16,715,263 31
<i>Amount carried forward,</i>				\$16,715,263 31

in account with REVENUE.

CR.

<i>Amounts brought forward, . .</i>	\$6,932,138 46	\$5,734,515 03
By North Metropolitan System Sewage Disposal Maintenance,	82,660 86	
Neponset Valley System Sewage Disposal Maintenance,	2,549 35	
Endowment of Colleges, Agricultural and the Mechanic Arts, . .	23,000 00	
Massachusetts School for Feeble-Minded, Sewage Disposal of, . .	526 08	
Improvement of Sudbury Meadows, Gift to Battleship Massachusetts, .	3,588 74	
Protection of Agawam from Connecticut River,	1,000 00	
Investigation of Neponset Meadows, Sewage Disposal of Salem and Peabody,	1,499 05	
Aiding Towns in Constructing Better Roads,	131 40	
Monuments, Antietam Battle Field, Massachusetts Institute of Technology,	367 04	
Decennial Census,	12,017 43	
Boundary Lines, Gay Head and Chilmark,	3,355 28	
Removal of Wrecks from Tide-Water,	29,000 00	
Special Plans, State House Extension,	45,559 10	
Premium on Metropolitan Parks Loan,	136 40	
Premium on Metropolitan Parks Loan, Series two,	844 25	
Sale of Worcester Lunatic Hospital Lands,	750 00	
State Printing Contract,	64,886 59	
Board of Registration in Dentistry, .	14,849 55	
Dredging in Boston Harbor, . . .	500 00	
Restoration of Green Harbor, . . .	76 33	
Conservation of Connecticut River, .	399 60	
Consolidation and Arrangement of Statutes,	61,400 87	
Improvement Navigation of Connecticut River,	7,845 26	
Channel, Osterville to Vineyard Sound,	110 34	
Premium on Massachusetts School Fund Securities,	18,646 26	
Bust of Samuel F. Smith,	755 25	
Electoral College,	1,872 53	
Tennessee Centennial Celebration, .	8,553 15	
Temporary Quarters for Senate, . .	1,000 00	
Grant Monument Inaugural Parade, .	208 00	
	2,880 14	
	6,134 98	
	17,029 14	
<i>Amounts carried forward, . .</i>	\$7,345,771 43	\$5,734,515 03

DR. TREASURER AND RECEIVER-GENERAL

<i>Amount brought forward,</i>		\$16,715,263 31
<div></div>		
Total Revenue,		\$16,715,263 31

in account with REVENUE.

CR.

<i>Amounts brought forward, . . .</i>	\$7,345,771 43	\$5,734,515 03
By Robert Gould Shaw Monument		
Parade,	3,756 29	
Steamer Ocean Gem,	4,267 96	
Interest Collateral Legacy Tax,	25 00	
		7,353,820 68
Interest :—		
Abolition of Grade Crossings Loan,	\$174,215 00	
Armory Loan,	42,000 00	
Boston, Hartford & Erie R.R. Loan,	154,127 91	
Danvers Hospital Loans,	7,575 00	
Deposits,	173,720 55	
Fitchburg R.R. Securities Loan,	189,180 00	
Harbor Improvement Loan,	8,750 00	
Massachusetts Hospital Epileptics		
Loan,	4,850 00	
Consumptives Loan,	4,500 00	
Medfield Insane Asylum Loan,	35,439 92	
Metropolitan Parks Loan,	129,500 00	
Metropolitan Parks Loan, Series two,	45,500 00	
Metropolitan Sewerage Loan,	178,062 70	
Metropolitan Sewerage Loan, Ne-		
ponset Valley,	20,250 00	
Metropolitan Water Loan,	347,812 50	
State House Loan, 1901,	77,050 00	
Construction Loan,	115,220 00	
State Highway Loan,	57,750 00	
Temporary Loans,	32,618 50	
Troy & Greenfield R.R. Loans,	18,500 00	
		1,816,622 08
		\$14,904,957 79
Cash on hand Dec. 31, 1897,		1,810,305 52
Total Payments,		\$16,715,263 31

DR.

TREASURER AND RECEIVER-GENERAL

To Cash on hand Jan. 1, 1897,		\$800,523 34
Receipts in 1897:—		
To Abolition of Grade Crossings Loan,	\$177,343 14	
Armory Loan,	340,684 23	
Boston, Hartford & Erie R.R. Loan,	669,259 84	
Harbor Improvement Loan,	39,497 85	
Medfield Insane Asylum Loan,	58,662 82	
Metropolitan Parks Loan,	132,750 02	
Metropolitan Sewerage Loan,	235,576 22	
Metropolitan Sewerage, Neponset Valley Loan,	2,529 73	
Metropolitan Water Loan,	954,814 97	
Prison and Hospital Loans,	161,781 34	
State Highway Loan,	85,781 84	
State House Loans,	551,268 23	
Troy & Greenfield R.R. Loan,	435,327 20	
		3,845,277 43
		\$4,645,800 77

DR.

TREASURER AND RECEIVER-GENERAL

To Cash on hand Jan. 1, 1897,		\$169,862 87
Receipts in 1897:—		
Harbor Compensation Fund,	\$54,121 78	
Harbor Compensation Fund, Income,	11,646 97	
Massachusetts School Fund,	217,200 00	
Massachusetts School Fund, Income,	189,808 71	
Massachusetts Volunteers' Fund,	46,385 99	
Rogers Book Fund, Income,	35 00	
Support of Model Schools,	9,832 81	
Technical Education Fund, Commonwealth Grant,	1,000 00	
Technical Education Fund, Commonwealth Grant, Income,	5,400 18	
Technical Education Fund, United States Grant, Income,	10,950 00	
Todd Normal School Fund, Income,	457 62	
		546,839 06
		\$716,701 93

in account with SINKING FUNDS.

CR.

Payments in 1897 :—		
By Abolition of Grade Crossings Loan,	\$112,488 81	
Armory Loan,	217,056 68	
Boston, Hartford & Erie R.R. Loan,	718,984 45	
Harbor Improvement Loan,	639 00	
Medfield Insane Asylum Loan, . . .	11,736 66	
Metropolitan Parks Loan,	71 700 00	
Metropolitan Sewerage Loan,	94,909 76	
Metropolitan Water Loan,	1,094,056 67	
Prison and Hospital Loans,	153,000 00	
State Highway Loan,	83,622 41	
State House Loans,	363,769 20	
Troy & Greenfield R.R. Loan,	448 747 85	
		\$3,365,660 99
Cash on hand Dec. 31, 1897,		1,280,139 78
		<hr/> \$4,645,800 77

in account with TRUST FUNDS.

CR.

Payments in 1897 :—		
By Harbor Compensation Fund,	\$5,575 00	
Harbor Compensation Fund, Income,	3,019 51	
Massachusetts School Fund,	205,200 00	
Massachusetts School Fund, Income,	186,758 85	
Massachusetts Volunteers' Fund, . . .	27,234 63	
Rogers Book Fund, Income,	49 77	
Support Model Schools Fund,	9,832 81	
Technical Education Fund, Common-		
wealth Grant, Income,	6,737 97	
Technical Education Fund, United		
States Grant, Income,	10,950 00	
Todd Normal School Fund, Income,	457 62	
		\$455,816 16
Cash on hand Dec. 31, 1897,		260,885 77
		<hr/> \$716,701 93

DR.

TREASURER AND RECEIVER-GENERAL

To Cash on hand Jan. 1, 1897, . . .		\$6,116,816 70
Receipts in 1897:—		
To Abolition of Grade Crossings Loan Fund,	\$596,616 85	
Armory Loan Fund,	120,000 00	
Baring Bros. & Co., Limited, Fund, .	120,110 72	
Board of Registration in Dentistry Fund,	2,600 00	
Board of Registration in Medicine Fund,	5,920 00	
Board of Registration in Pharmacy Fund,	2,282 00	
Commonwealth Flats Improvement Fund,	64,350 45	
Harbor Improvement Loan Fund, . .	500,000 00	
Massachusetts Hospital for Consumptives Loan Fund,	7,006 00	
Medfield Insane Asylum Loan Fund, .	94,013 26	
Premiums on Medfield Insane Asylum Loan,	1,483 00	
Metropolitan Parks Loan Fund, . .	2,013,411 29	
Premium on Metropolitan Parks Loan,	224,568 81	
Metropolitan Parks Loan, Charles River Fund,	302,939 95	
Metropolitan Parks Loan, Series Two, Fund,	1,603,947 00	
Premium on Metropolitan Parks Loan, Series Two,	125,086 25	
Metropolitan Sewerage Loan Fund, .	80,000 00	
Premium on Metropolitan Sewerage Loan,	5,084 80	
Metropolitan Sewerage Loan, Neponset Valley, Fund,	300,000 00	
Premium on Metropolitan Sewerage Loan, Neponset Valley,	20,940 00	
Metropolitan Water Loan Fund, . .	8,267,336 47	
Premium on Metropolitan Water Loan,	487,924 60	
State Highway Loan Fund,	834,123 39	
Premium on State Highway Loan, . .	41,587 00	
State House Construction Loan Fund,	149,716 54	
State House Loan of 1901 Fund, . .	1,210 00	
		15,972,258 38
		<u>\$22,089,075 08</u>

in account with MISCELLANEOUS FUNDS. *CR.*

Payments in 1897:—		
By Abolition of Grade Crossings Loan Fund,	\$1,822,787	06
Armory Loan Fund,	145,884	52
Baring Bros. & Co., Limited, Fund, .	124,097	46
Board of Registration in Dentistry Fund,	2,518	40
Board of Registration in Medicine Fund,	4,914	58
Board of Registration in Pharmacy Fund,	2,187	72
Commonwealth Flats Improvement Fund,	27,108	68
Harbor Improvement Loan Fund, . .	1,061	24
Massachusetts Hospital for Consumptives Loan Fund,	91,719	38
Massachusetts Hospital for Epileptics Loan Fund,	58,350	87
Medfield Insane Asylum Loan Fund, .	87,222	77
Premium on Medfield Insane Asylum Loan,	1,488	00
Metropolitan Parks Loan Fund, . . .	1,446,055	13
Premium on Metropolitan Parks Loan,	184,378	95
Metropolitan Parks Loan, Charles River Fund,	128,737	48
Metropolitan Parks Loan, Series Two, Fund,	511,047	63
Premium on Metropolitan Parks Loan, Series Two,	34,011	70
Metropolitan Sewerage Loan Fund, .	65,980	71
Premium on Metropolitan Sewerage Loan,	5,084	80
Metropolitan Sewerage, Neponset Valley, Loan Fund,	311,387	88
Premium on Metropolitan Sewerage, Neponset Valley, Loan,	20,940	00
Metropolitan Water Loan Fund, . .	8,490,288	16
Premium on Metropolitan Water Loan,	487,924	60
State Highway Loan Fund,	507,714	85
Premium on State Highway Loan, . .	41,587	00
State House Construction Loan Fund,	162,601	67
State House Construction Loan Fund, Bulfinch Front,	185,414	14
State House Construction Loan Fund, Memorial Hall,	60,186	01
State House Loan of 1901 Fund, . .	301,130	80
Cash on hand Dec. 31,		
	\$15,263,302	19
	6,825,772	89
	\$22,089,075	08

DR. TREASURER AND RECEIVER-GENERAL

To Cash on hand Jan. 1, 1897,		\$93,715 31
Receipts in 1897:—		
To Bay State Beneficiary Association,	\$31,500 00	
Berkshire Health & Accident Association,	1,500 00	
Boston Elevated Railway Co.,	300,000 00	
British and Foreign Marine Insurance Co.,	224,000 00	
Employers' Liability Assurance Company,	30,000 00	
Equitable Accident Insurance,	12,200 00	
Father Mathew Fraternal Accident Association,	1,000 00	
Frankfort Marine Accident & Plate Glass Insurance Co.,	200,000 00	
Greenfield Life Association of Greenfield, Mass.,	14,076 00	
Masonic Equitable Accident Association, of the World,	2,500 00	
Massachusetts Benefit Life Association,	76,000 00	
Massachusetts Mutual Accident Association,	4,000 00	
Mercantile Mutual Accident Association,	500 00	
Merchants' & Manufacturers' Life Association,	7,000 00	
Minnesota Savings Fund & Investment Co.,	25,280 28	
National Assurance Co., of Ireland,	20,000 00	
New England Benefit Association,	500 00	
New England Commercial Travelers Association,	1,000 00	
New England Mutual Accident Association,	2,200 00	
Security Savings & Loan Association,	638 64	
Springfield Mutual Life Association,	2,000 00	
Union Marine Insurance Co.,	14,000 00	
United Order of the Golden Lion,	50,000 00	
United States Indemnity Society,	1,000 00	
Income of American Legion of Honor,	17,125 00	
Atlas Accident Insurance Co., of Boston,	240 00	
<i>Amounts carried forward,</i>	<i>\$1,038,259 92</i>	<i>\$93,715 31</i>

in account with TRUST DEPOSITS.

CR.

Payments in 1897:—	
By Bay State Beneficiary Association, .	\$31,500 00
Berkshire Health & Accident Association,	2,500 00
Boston Elevated Railway Co., . . .	300,000 00
British and Foreign Marine Insurance Co.,	224,000 00
Cape Cod Ship Canal Co.,	71,000 00
Employers' Liability Assurance Co., .	30,000 00
Equitable Accident Insurance Co., .	12,200 00
Father Mathew Fraternal Accident Association,	1,000 00
Frankfort Marine Accident & Plate Glass Insurance Co.,	200,000 00
Greenfield Life Association, of Greenfield,	14,076 00
Masonic Equitable Accident Association, of the World,	2,500 00
Massachusetts Benefit Life Association,	76,000 00
Massachusetts Mutual Accident Association,	4,000 00
Mercantile Mutual Accident Association,	500 00
Merchants' & Manufacturers' Life Association,	4,000 00
Minnesota Savings Fund & Investment Co.,	25,280 28
New England Commercial Travelers' Association,	1,000 00
New England Mutual Accident Association,	2,200 00
Security Savings & Loan Association,	638 64
Springfield Mutual Life Association,	2,000 00
Union Marine Insurance Co.,	28,000 00
United Order of the Golden Lion, . .	50,000 00
United States Indemnity Society, . .	1,000 00
Income of American Legion of Honor, Atlas Assurance Co., London, Eng.,	17,125 00
Bay State Beneficiary Association,	8,200 00
Berkshire Health & Accident Association,	5,880 08
	316 25
<i>Amount carried forward, . . .</i>	<i>\$1,114,916 20</i>

DR.

TREASURER AND RECEIVER-GENERAL

<i>Amounts brought forward, . .</i>	\$1,038,259 92	\$93,715 31
Income of Atlas Assurance Co., of London, Eng.,	8,200 00	
Bay State Beneficiary Association,	3,423 87	
Berkshire Health & Accident Association,	75 00	
Boston Mutual Life Association,	765 00	
British & Foreign Marine Insurance Co.,	15,435 38	
Employers' Liability Assurance Co., Limited, of London,	5,962 50	
Equitable Accident Insurance Association,	378 00	
Father Mathew Fraternal Accident Association,	20 00	
Frankfort Marine, Accident & Plate Glass Insurance Co.,	6,000 00	
Greenfield Life Association, of Greenfield, Mass.,	202 00	
Ideal Benefit Association,	40 00	
John Hancock Mutual Life Insurance Co.,	3,500 00	
London Assurance Corporation,	3,500 00	
Magdeburg Fire Insurance Co.,	8,000 00	
Masonic Casualty Co.,	40 00	
Masonic Mutual Accident Association, of the World,	477 50	
Masonic Fraternal Accident Association, of America,	608 00	
Massachusetts Benefit Life Association,	8,652 00	
Massachusetts Mutual Accident Association,	415 00	
Massachusetts National Life Association, of Westfield,	100 00	
Mercantile Mutual Accident Association,	305 00	
Merchants' & Manufacturers' Life Association,	200 00	
National Assurance Co., of Ireland,	8,170 00	
New England Benefit Association, of Milford,	12 50	
<i>Amounts carried forward, . .</i>	\$1,112,741 67	\$93,715 31

in account with TRUST DEPOSITS.

CR.

<i>Amount brought forward, . .</i>	\$1,114,916 20	
Income of British & Foreign Marine Insurance Co.,	15,435 38	
Employers' Liability Assurance Co., Limited, Liverpool, Eng.,	5,962 50	
Equitable Accident Insurance Association,	268 00	
Father Mathew Fraternal Accident Association, . .	200 00	
Frankfort Marine Accident & Plate Glass Insurance Co.,	6,000 00	
Greenfield Life Association, Greenfield,	239 50	
John Hancock Mutual Life Insurance Co.,	3,500 00	
London Assurance Corporation,	3,500 00	
Magdeburg Fire Insurance Co.,	8,000 00	
Massachusetts Benefit Life Association,	9,366 75	
Massachusetts Mutual Accident Association,	415 00	
Masonic Equitable Accident Association of the World, . .	590 00	
Mercantile Mutual Accident Association,	160 00	
National Assurance Co., of Ireland,	8,170 00	
New England Burglary Insurance Co.,	4,040 00	
New England Commercial Travellers' Association, . .	1,000 00	
New England Mutual Accident Association,	825 00	
New England Mutual Life Insurance Co.,	4,000 00	
Reliance Marine Insurance Co., Limited, of Liverpool, Eng.,	875 00	
Royal Exchange Assurance, of London,	7,500 00	
State Mutual Life Insurance Co.,	6,000 00	
Thames & Mersey Marine Insurance Co.,	6,000 00	
Thuringia Insurance Co., . .	8,000 00	
<i>Amount carried forward, . .</i>	\$1,214,963 33	

DR.

TREASURER AND RECEIVER-GENERAL

<i>Amounts brought forward, . .</i>	\$1,112,741 67	\$93,715 31
Income of New England Burglary Insurance Co,	4,040 00	
New England Commercial Travellers' Association, . .	855 00	
New England Mutual Accident Association,	825 00	
New England Mutual Life Insurance Co.,	4,000 00	
Reliance Marine Insurance Co., Limited, of Liverpool, Eng.,	875 00	
Royal Exchange Assurance, of London,	7,500 00	
State Mutual Life Assurance Co.,	6,000 00	
Thames & Mersey Marine Insurance Co.,	6,000 00	
Thuringia Insurance Company,	8,000 00	
Union Marine Insurance Co.,	5,134 49	
United Order of the Golden Lion,	2,000 00	
United States Indemnity Society,	20 00	
World's Accident Insurance Co.,	60 00	
		1,158,051 16
		\$1,251,766 47

<i>Amount brought forward,</i>	\$1,214,963 83	
Income of Union Marine Insurance Co.,	5,184 49	
United Order of the Golden Lion,	2,000 00	\$1,222,097 82
Cash on hand to Balance,		29,668 65
		\$1,251,766 47

CASH BALANCES, DEC. 31, 1897.

The Cash in the Treasury, Dec. 31, 1897, is \$8,396,467.09 and is distributed as follows:—		
Revenue,		\$1,810,305 52
<i>Sinking Funds:—</i>		
Abolition of Grade Crossings Loan,	\$177,940 68	
Armory Loan,	135,261 24	
Boston, Hartford & Erie R.R. Loan,	290,132 32	
Harbor Improvement Loan,	38,858 85	
Medfield Insane Asylum Loan,	54,146 06	
Metropolitan Parks Loans,	61,370 16	
Metropolitan Sewerage Loan,	145,394 59	
Metropolitan Sewerage Loan, Neponset Valley,	2,529 73	
Metropolitan Water Loan,	16,619 00	
Prison & Hospital Loan,	9,220 98	
State Highway Loan,	42,396 53	
State House Loans,	306,269 64	
		1,280,139 78
<i>Trust Funds:—</i>		
Harbor Compensation Fund,	\$55,361 24	
Income,	14,414 52	
Massachusetts School Fund,	67,706 64	
Income,	90,018 51	
Massachusetts Volunteers' Fund,	19,444 64	
Income Rogers Book Fund,	36 27	
Technical Education Fund, Common- wealth Grant,	13,075 35	
Income of Technical Education Fund, Commonwealth Grant,	828 60	
		260,885 77
<i>Miscellaneous Funds:—</i>		
Abolition of Grade Crossings Loan Fund,	\$454,313 63	
Armory Loan Fund,	13,214 02	
Baring Bros. & Co., Limited, Fund,	61,722 44	
Board of Registration in Dentistry Fund, Medicine Fund,	628 61	
Pharmacy Fund,	3,563 53	
Commonwealth Flats Improvement Fund,	483 62	
Harbor Improvement Loan Fund,	70,801 38	
Massachusetts Hospital for Consump- tives Loan Fund,	498,938 76	
Massachusetts Hospital for Epileptics Loan Fund,	5,204 01	
	23,860 54	
<i>Amounts carried forward,</i>	\$1,132,680 54	\$3,351,331 07

CASH BALANCES — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$1,132,680 54	\$3,351,331 07
Medfield Insane Asylum Loan Fund, . . .	7,646 04	
Metropolitan Parks Loan Fund, . . .	926,037 44	
Premium on, . . .	162,018 59	
Metropolitan Parks, Charles River, Loan Fund, . . .	174,202 47	
Metropolitan Parks Loan Fund, Series two, . . .	1,251,956 84	
Premium on Metropolitan Parks Loan, Series two, Fund, . . .	91,074 55	
Metropolitan Sewerage Loan Fund, . . .	81,092 96	
Metropolitan Sewerage, Neponset Valley, Loan Fund, . . .	112,204 93	
Metropolitan Water Loan Fund, . . .	1,931,810 66	
State Highway Loan Fund, . . .	467,714 70	
State House Construction Loan Fund, . . .	30,632 48	
Bulfinch Front, . . .	176,829 96	
Memorial Hall, . . .	189,787 99	
State House Loan 1901 Fund, . . .	90,082 74	
		6,825,772 89
<i>Trust Deposits: —</i>		
Atlas Accident Insurance Co., Income, . . .	\$480 00	
Berkshire Health & Accident Assurance Co., Income, . . .	92 50	
Boston Mutual Life Association, Income, . . .	1,530 00	
Equitable Accident Insurance Co., Income, . . .	110 00	
Greenfield Life Association, Income, . . .	12 50	
Ideal Benefit Association, Income, . . .	60 00	
Masonic Equitable Accident Association, of the World, . . .	270 00	
Masonic Casualty Co., Income, . . .	60 00	
Masons Fraternal Accident Association, Income, . . .	712 40	
Massachusetts Benefit Life Association, Income, . . .	1,443 75	
Massachusetts National Life Association, Income, . . .	100 00	
Mercantile Mutual Accident Association, Income, . . .	150 00	
Merchants' & Manufacturers' Life Association, . . .	3,000 00	
Income of, . . .	320 00	
National Assurance Co., of Ireland, . . .	20,000 00	
New England Benefit Association, . . .	500 00	
Income of, . . .	200 00	
New England Commercial Travellers' Association, Income, . . .	517 50	
United States Indemnity Society, Income, . . .	20 00	
World's Accident Insurance Co., Income, . . .	90 00	
		29,668 65
Total Cash in Treasury Dec. 31, 1897, . . .		\$10,206,772 61

Sinking Funds, Dec. 31, 1897.

Abolition of Grade Crossings Loan, . . .	\$374,690 68	
Armory Loan,	332,711 24	
Boston, Hartford & Erie R.R. Loan, . . .	3,627,017 84	
Fitchburg R.R. Securities Loan, . . .	5,000,000 00	
Harbor Improvement Loan,	38,858 85	
Medfield Insane Asylum Loan,	183,346 06	
Metropolitan Parks Loans,	192,070 16	
Metropolitan Sewerage Loan,	226,762 59	
Metropolitan Sewerage, Neponset Valley, Loan,	2,529 73	
Metropolitan Water Loan,	954,469 00	
Prison & Hospital Loan,	19,220 98	
State Highway Loan,	188,946 53	
State House Loans,	2,749,269 64	
		<u>\$13,889,893 30</u>

Trust Funds, Dec. 31, 1897.

Harbor Compensation Fund,	\$234,861 24	
Income of,	14,414 52	
		<u>\$249,275 76</u>
Massachusetts School Fund,	\$4,070,548 14	
Income of,	90,018 51	
		<u>4,160,566 65</u>
Massachusetts Volunteers' Fund,		46,444 64
Rogers Book Fund,	\$1,000 00	
Income of,	36 27	
		<u>1,036 27</u>
Technical Education Fund, Common- wealth Grant,	\$141,575 35	
Income of,	828 60	
		<u>142,403 95</u>
Technical Education Fund, United States Grant, . . .		219,000 00
Todd Normal School Fund,		12,100 00
		<u>\$4,830,827 27</u>

Miscellaneous Funds, Dec. 31, 1897.

Abolition of Grade Crossings Loan Fund, . . .	\$954,313 63
Armory Loan Fund,	13,214 02
Baring Brothers & Co., Limited, Fund, . . .	61,722 44
Board of Registration in Dentistry Fund, . . .	628 61
Board of Registration in Medicine Fund, . . .	3,563 53

Amount carried forward, \$1,033,442 23

<i>Amount brought forward,</i>	\$1,033,442 23	
Board of Registration in Pharmacy Fund,	433 62	
Commonwealth Flats Improvement Fund,	106,801 38	
Harbor Improvement Loan Fund,	498,938 76	
Massachusetts Hospital for Consumptives Loan Fund,	15,204 01	
Massachusetts Hospital for Epileptics Loan Fund,	23,860 54	
Medfield Insane Asylum Loan Fund,	7,646 04	
Metropolitan Parks Loan Fund,	926,087 44	
Premium on Metropolitan Parks Loan Fund,	162,018 59	
Metropolitan Parks, Charles River, Loan Fund,	174,202 47	
Metropolitan Parks, Series Two, Loan Fund,	1,251,956 84	
Premium Metropolitan Parks, Series Two, Loan Fund,	91,074 55	
Metropolitan Sewerage Loan Fund,	81,092 96	
Metropolitan Sewerage, Neponset Valley, Loan Fund,	112,204 93	
Metropolitan Water Loan Fund,	4,169,712 66	
State Highway Loan Fund,	467,714 70	
State House Construction Loan Fund,	30,632 48	
Bulfinch Front,	176,829 96	
Memorial Hall,	189,787 99	
State House Loan 1901, Fund,	90,082 74	
	<hr/>	\$9,609,674 89
		<hr/>

Trust Deposits, Dec. 31, 1897.

American Legion of Honor,	\$130,000 00	
American Wheelmen's Accident Associa- tion,	228 25	
Atlas Accident Insurance Co.,	\$6,000 00	
Income of,	480 00	
	<hr/>	6,480 00
Atlas Assurance Co., London, Eng.,	200,000 00	
Bay State Beneficiary Association,	84,000 00	
Berkshire Health & Accident Association,	\$1,500 00	
Income of,	92 50	
	<hr/>	1,592 50
Berkshire Life Insurance Co.,	100,000 00	
Boston Elevated Railway Co.,	300,000 00	
Boston Mutual Life Association,	\$20,000 00	
Income of,	1,530 00	
	<hr/>	21,530 00
		<hr/>
<i>Amount carried forward,</i>	\$1,143,830 75	

<i>Amount brought forward,</i>			\$1,143,830 75
British & Foreign Marine Insurance Co.,			304,839 80
Employers' Liability Assurance Co., Limited, of London, Eng.,			150,000 00
Equitable Accident Insurance Association,	\$5,500 00		
Income of,	110 00		
			5,610 00
Frankfort Marine, Accident & Plate Glass Insurance Co.,			200,000 00
Greenfield Life Association,	\$9,800 00		
Income of,	12 50		
			9,812 50
Greylock Beneficiary Association,			122 98
Ideal Benefit Association,	\$1,000 00		
Income of,	60 00		
			1,060 00
Industrial Mutual Accident Association,			500 00
John Hancock Mutual Life Insurance Co.,			100,000 00
London Assurance Corporation,			100,000 00
Magdeburg Fire Insurance Co. of Magdeburg, Germany,			200,000 00
Masonic Casualty Co.,	\$1,000 00		
Income of,	60 00		
			1,060 00
Masonic Equitable Accident Association, of the World,	\$14,500 00		
Income of,	270 00		
			14,770 00
Masonic Fraternal Accident Association, of America,	\$13,900 00		
Income of,	712 40		
			14,612 40
Massachusetts Benefit Life Association,	\$173,000 00		
Income of,	1,443 75		
			174,443 75
Massachusetts Masonic Life Association,			3,000 00
Massachusetts Mutual Life Insurance Co.,			100,000 00
Massachusetts Mutual Accident Association,			12,500 00
Massachusetts National Life Association,	\$5,000 00		
Income of,	100 00		
			5,100 00
Mercantile Mutual Accident Association,	\$5,000 00		
Income of,	150 00		
			5,150 00
Merchants' & Manufacturers' Life Association,	\$5,000 00		
Income of,	320 00		
			5,320 00
<i>Amount carried forward,</i>			\$2,551,732 18

<i>Amount brought forward,</i>		\$2,551,732 18
Minnesota Savings Fund & Investment Co.,		65,152 06
National Assurance Co., of Ireland,		200,000 00
New England Benefit Association, of Mil-		
ford,	\$500 00	
Income of,	200 00	
		700 00
New England Burglary Insurance Co.,		101,000 00
New England Commercial Travelers' As-		
sociation,	\$22,000 00	
Income of,	517 50	
		22,517 50
New England Mutual Life Insurance Co.,		100,000 00
New England Mutual Accident Association,		23,000 00
Reliance Marine Insurance Co., of Liverpool, Eng.,		25,000 00
Royal Exchange Assurance of London,		200,000 00
Security Savings & Loan Association,		72,359 41
Springfield Mutual Life Association,		7,240 00
State Mutual Life Assurance Co.,		150,000 00
Thames & Mersey Marine Insurance Co.,		100,000 00
Thuringia Insurance Co., of Erfurt, Ger.,		200,000 00
Union Marine Insurance Co.,		100,445 35
United States Indemnity Society,	\$1,000 00	
Income of,	20 00	
		1,020 00
World's Accident Insurance Co.,	\$1,500 00	
Income of,	90 00	
		1,590 00
		<u>\$3,921,756 50</u>

Unpaid Interest.

At the close of business Dec. 31, 1897, the following interest on the public debt was due and unpaid:—

Abolition of Grade Crossings Loan,	\$35 00
Bounty Loan,	512 50
Fitchburg R.R. Securities Loan,	945 00
Metropolitan Water Loan,	2,187 50
State House Construction Loan,	30 00
Troy & Greenfield R.R. Loan,	300 00
Worcester Lunatic Hospital Loan,	125 00
	<u>\$4,135 00</u>

Unpaid Taxes.

At the close of business Dec. 31, 1897, the following taxes remained unpaid:—

Annual Insurance Tax, of 1892, . . .	\$349 53	
“ “ “ 1893, . . .	883 62	
“ “ “ 1895, . . .	54 44	
“ “ “ 1896, . . .	565 51	
“ “ “ 1897, . . .	512 73	
	<hr/>	\$2,365 83
Gas Light Company Tax, of 1894, . . .	\$5 99	
“ “ “ “ 1895, . . .	2 78	
“ “ “ “ 1896, . . .	26 85	
“ “ “ “ 1897, . . .	9 36	
	<hr/>	44 98
Gas & Electric Light Commissioners' Tax of 1894, . . .	\$10 17	
Gas & Electric Light Commissioners' Tax of 1895, . . .	30 99	
Gas & Electric Light Commissioners' Tax of 1896, . . .	88 59	
Gas & Electric Light Commissioners' Tax of 1897, . . .	28 30	
	<hr/>	158 05
Railroad Commissioners' Tax of 1890, . . .	\$3 35	
“ “ “ 1891, . . .	14 25	
“ “ “ 1895, . . .	24 69	
“ “ “ 1896, . . .	1 54	
“ “ “ 1897, . . .	1 49	
	<hr/>	45 32
Corporation Tax of 1893, . . .	\$1,461 27	
“ “ 1895, . . .	4,689 50	
“ “ 1896, . . .	6,957 51	
“ “ 1897, . . .	45,912 87	
	<hr/>	59,021 15
Care and Custody of Deposits, 1894, . . .	\$0 63	
“ “ “ 1895, . . .	1 60	
“ “ “ 1896, . . .	42 66	
	<hr/>	44 89
Foreign Mortgage Corporations, 1891, . . .	\$6 49	
“ “ “ 1892, . . .	105 79	
“ “ “ 1893, . . .	2,424 18	
“ “ “ 1895, . . .	685 71	
	<hr/>	3,222 17
		<hr/>
		\$64,902 39

SINKING FUNDS.

TREASURER *in account with* ABOLITION OF GRADE CROSSINGS LOAN SINKING FUND.

TRANSACTIONS.	CASH.		SECURITIES.		Dr.	Cr.	Dr.	Cr.	TOTAL FUND.	Cr.
	Dr.	Cr.	Dr.	Cr.						
Balances on hand Jan. 1, 1897, . . .	\$113,086 35	-	\$113,950 00	-					\$227,036 85	
Receipts in 1897 : -										
From Foxborough W. S. D. Note, . . .	1,500 00	-	-	\$1,500 00					-	-
Gloucester Note, . . .	1,000 00	-	-	1,000 00					-	-
Rutland Note, . . .	20,000 00	-	-	20,000 00					-	-
Legislative Grant, . . .	69,787 00	-	-	-					69,787 00	
Under Ch. 259, Acts of 1891 : -										
Boston, Hartford and Erie R.R., Loan Sinking Fund, . . .	45,000 00	-	-	-					45,000 00	
Troy and Greenfield R.R. Loan Sinking Fund, . . .	191 08	-	-	-					191 08	
Income for 1897, . . .	89,925 06	-	-	-					89,925 06	
Payments in 1897 : -										
For Attleborough Bonds, . . .	-	\$20,000 00	20,000 00	-					-	-
Arlington Bonds, . . .	-	21,000 00	21,000 00	-					-	-
Athol Bonds, . . .	-	2,000 00	2,000 00	-					-	-
Abington Bonds, . . .	-	1,000 00	1,000 00	-					-	-
Easthampton Notes, . . .	-	7,800 00	7,800 00	-					-	-
Foxborough Bonds, . . .	-	7,000 00	7,000 00	-					-	-

Rutland Notes,	-	20,000 00	-	20,000 00	-	-
Stonham Bonds,	-	12,000 00	-	12,000 00	-	-
Wakefield Bonds,	-	15,000 00	-	15,000 00	-	-
Abolition of Grade Crossings Loan Fund,	-	225 61	-	-	-	\$225 61
Premium on Abolition of Grade Crossings Loan,	-	6,968 20	-	-	-	6,968 20
Balance Dec. 31, 1897,	-	177,940 68	-	196,750 00	374,690 68	-
	\$290,429 49	\$290,429 49	\$219,250 00	\$219,250 00	\$381,879 49	\$381,879 49

SCHEDULE OF SECURITIES IN ABOLITION OF GRADE CROSSINGS LOAN SINKING FUND.

		<i>Amount brought forward,</i>	
Abington Bonds,	\$1,000 00	Gloucester Notes,	\$93,300 00
Arlington Bonds,	21,000 00	North Brookfield Notes,	4,000 00
Athol Bonds,	2,000 00	Saugus Notes,	20,000 00
Attleborough Bonds,	20,000 00	Stonham Bonds,	1,450 00
Boston & Albany R.R. Bonds,	20,000 00	Wakefield Bonds,	33,000 00
Easthampton Notes,	7,300 00		45,000 00
Fall River Bonds,	15,000 00		
Foxborough Water Supply District Bonds,	7,000 00		
<i>Amount carried forward,</i>	\$93,300 00		\$196,750 00

TREASURER in account with ARMORY LOAN SINKING FUND.

TRANSACTIONS.	CASH.		SECURITIES.		DR.	TOTAL FUND.	CR.
	DR.	CR.	DR.	CR.			
Balances on hand, Jan. 1, 1897, . . .	\$11,633 69	-	\$276,450 00	-	-	\$288,083 69	
Receipts in 1897 :—							
From Armory Loan Bonds, . . .	120,000 00	-	\$120,000 00	-	-	-	-
Braintree Bonds, . . .	17,000 00	-	17,000 00	-	-	-	-
Boston & Albany R.R. Bonds, . . .	20,000 00	-	20,000 00	-	-	-	-
Canton Notes, . . .	83,000 00	-	83,000 00	-	-	-	-
Foxboro' W. S. D. Notes, . . .	5,500 00	-	5,500 00	-	-	-	-
Lynn Bonds, . . .	15,000 00	-	15,000 00	-	-	-	-
Meriden, Conn., Bonds, . . .	6,000 00	-	6,000 00	-	-	-	-
New Bedford Bonds, . . .	3,000 00	-	3,000 00	-	-	-	-
Newton Bonds, . . .	2,000 00	-	2,000 00	-	-	-	-
North Adams Notes, . . .	15,000 00	-	15,000 00	-	-	-	-
New Hampshire Bonds, . . .	2,000 00	-	2,000 00	-	-	-	-
Somerville Bonds, . . .	12,000 00	-	12,000 00	-	-	-	-
Uxbridge Bonds, . . .	27,000 00	-	27,000 00	-	-	-	-
Whately Notes, . . .	1,500 00	-	1,500 00	-	-	-	-
Wilmington Notes, . . .	16,000 00	-	16,000 00	-	-	-	-
Waltham Bonds, . . .	1,000 00	-	1,000 00	-	-	-	-
Boston, . . .	12,623 15	-	-	-	-	-	12,623 15
Fitchburg, . . .	1,178 10	-	-	-	-	-	1,178 10
Fall River, . . .	3,208 61	-	-	-	-	-	3,208 61

Lawrence,	1,925 16	-	-	-	1,925 16
Lowell,	1,764 29	-	-	-	1,764 29
Lynn,	2,126 18	-	-	-	2,126 18
Springfield,	2,303 70	-	-	-	2,303 70
Worcester,	2,095 06	-	-	-	2,095 06
Income for 1897,	17,459 98	-	-	-	17,459 98
Payments in 1897 :—					
For Armory Loan Bonds,	-	120,000 00	-	-	-
Bridgewater Notes,	-	2,500 00	-	-	-
Canton Notes,	-	28,000 00	-	-	-
Foxboro' Notes,	-	6,500 00	-	-	-
Foxboro' W. S. D. Notes,	-	7,000 00	-	-	-
Needham Bonds,	-	28,000 00	-	-	-
Rockland Notes,	-	10,000 00	-	-	-
Wilmington Notes,	-	16,000 00	-	-	-
Transfer to Income of Fund to balance overinvestment,	-	-	197,450 00	\$56 68	-
Balances Dec. 31, 1897,	-	-	-	382,711 24	-
	\$352,317 92	\$493,450 00	\$498,450 00	\$382,767 92	\$382,767 92

SCHEDULE OF SECURITIES IN ARMORY LOAN SINKING FUND.

	<i>Amount carried forward,</i>	<i>Amount brought forward,</i>	
Avon Bonds,	•	\$17,000 00	\$147,500 00
Brantree Note,	•	2,000 00	
Bridgewater Notes,	•	2,500 00	
Brockton Bonds,	•	16,500 00	
Canton Note,	•	10,000 00	
Foxborough Water Supply District Notes,	•	7,000 00	
Lancaster Bonds,	•	5,000 00	
Leicester Water Supply District Bonds,	•	13,000 00	
Needham Bonds,	•	41,500 00	
North Adams Notes,	•	33,000 00	
<i>Amount carried forward,</i>	•	\$147,500 00	
North Attleborough Notes,	•		10,000 00
Revere Notes,	•		6,000 00
Rockland Note,	•		10,000 00
Saugus Note,	•		450 00
Somerville Bonds,	•		12,000 00
Whately Note,	•		3,500 00
Wilmington Note,	•		8,000 00
			<hr/>
			\$197,450 00

TREASURER in account with BOSTON, HARTFORD AND ERIE R.R. LOAN SINKING FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	Dr.	Cr.
	Dr.	Cr.	Dr.	Cr.			
Balances Jan. 1, 1897,	\$334,806 93	-	\$3,284,195 70	-	-		\$9,619,002 63
Receipts in 1897:—							
From Ashland Bonds,	1,000 00	-	-	\$1,000 00	-		-
Avon Bonds,	1,000 00	-	-	1,000 00	-		-
Avon Notes,	500 00	-	-	500 00	-		-
Auburn Bonds,	5,000 00	-	-	5,000 00	-		-
Athol Notes,	1,200 00	-	-	1,200 00	-		-

TREASURER in account with BOSTON, HARTFORD AND ERIE R.R. LOAN SINKING FUND — CON.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
<i>Amounts brought forward,</i>			\$3,284,195 70	\$211,550 00	-	\$3,619,002 68
From Holyoke Notes, . . .	\$546,356 93	-	-	10,000 00	-	-
Leicester Bonds, . . .	10,000 00	-	-	7,000 00	-	-
Lewiston, Me., Bonds, . . .	7,000 00	-	-	1,000 00	-	-
Lenox Notes, . . .	1,000 00	-	-	3,000 00	-	-
Lexington Notes, . . .	3,000 00	-	-	6,000 00	-	-
Lowell Bonds, . . .	6,000 00	-	-	22,000 00	-	-
Melrose Notes, . . .	22,000 00	-	-	7,000 00	-	-
Marblehead Bond, . . .	7,000 00	-	-	500 00	-	-
Melrose Bonds, . . .	500 00	-	-	10,000 00	-	-
Milford Bonds, . . .	10,000 00	-	-	7,500 00	-	-
Malden Bonds, . . .	7,500 00	-	-	1,200 00	-	-
Medway Notes, . . .	1,200 00	-	-	900 00	-	-
Millis Notes, . . .	900 00	-	-	1,000 00	-	-
New Marlborough, . . .	1,000 00	-	-	500 00	-	-
Northampton Notes, . . .	500 00	-	-	12,500 00	-	-
North Adams Notes, . . .	12,500 00	-	-	18,500 00	-	-
North Brookfield Notes, . . .	18,500 00	-	-	10,000 00	-	-
Plymouth County Notes, . . .	10,000 00	-	-	10,000 00	-	-
Quincy Bonds, . . .	27,480 00	-	-	27,480 00	-	-
Quincy Notes, . . .	3,000 00	-	-	3,000 00	-	-
Reading Bonds, . . .	6,000 00	-	-	6,000 00	-	-
Revere Notes, . . .	4,000 00	-	-	4,000 00	-	-
Rutland Notes, . . .	1,000 00	-	-	1,000 00	-	-
Rockland Notes, . . .	2,000 00	-	-	2,000 00	-	-
Springfield Bonds, . . .	1,000 00	-	-	1,000 00	-	-

TREASURER in account with BOSTON, HARTFORD AND ERIE R.R. LOAN SINKING FUND — Con.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
<i>Amounts brought forward,</i> . . .	\$1,019,066 77	\$348,754 70		\$3,627,950 40	\$540,580 00			\$3,762,732 47	
For Lowell Bonds, . . .	-	4,000 00		4,000 00	-			-	-
Lowell Notes, . . .	-	60,000 00		60,000 00	-			-	-
North Brookfield Notes, . . .	-	10,000 00		10,000 00	-			-	-
Needham Note, . . .	-	1,000 00		1,000 00	-			-	-
Quincy Note, . . .	-	2,000 00		2,000 00	-			-	-
Revere Notes, . . .	-	40,000 00		40,000 00	-			-	-
Reading Note, . . .	-	10,000 00		10,000 00	-			-	-
Saugus Notes, . . .	-	10,000 00		10,000 00	-			-	-
Sharon Bonds, . . .	-	5,000 00		5,000 00	-			-	-
Somerville Bonds, . . .	-	47,000 00		47,000 00	-			-	-
Williamstown Notes, . . .	-	52,000 00		52,000 00	-			-	-
Walpole Note, . . .	-	1,479 12		1,479 12	-			-	-
Winthrop Note, . . .	-	6,986 00		6,986 00	-			-	-
Transfer under Chap. 259, Acts of 1891:—									
Abolition of Grade Crossings									
Loan Sinking Fund, . . .	-	45,000 00		-	-		\$45,000 00	-	-
State House Loans Sinking Fund,	-	88,215 65		-	-		88,215 65	-	-
Transfer to Income of Sinking	-			-	-			-	-
Fund to balance overinvestment,	-	2,498 98		-	-		2,498 98	-	-
Balances Dec. 31, 1897, . . .	-	290,192 82		-	-	3,386,885 52	3,627,017 84	-	-
	\$1,019,066 77	\$1,019,066 77		\$3,877,415 52	\$3,877,415 52		\$3,762,732 47	\$3,762,732 47	

SCHEDULE OF SECURITIES IN BOSTON, HARTFORD AND ERIE R.R. LOAN SINKING FUND — Con.

<i>Amount brought forward,</i>	<i>Amount brought forward,</i>		
	\$1,018,650 00		\$2,801,720 40
Lexington Notes,	14,500 00	Revere Notes,	76,000 00
Lowell Bonds,	28,000 00	Rockland Notes,	6,000 00
Lowell Notes,	60,000 00	Rutland Notes,	2,000 00
Lynn Bonds,	21,000 00	Saco Bonds,	5,000 00
Malden Bond,	1,200 00	Saugus Bonds,	8,500 00
Marblehead Bonds,	2,000 00	Saugus Notes,	10,000 00
Mashpee Notes,	2,000 00	Sharon Bonds,	5,000 00
Massachusetts, B. H. & E. R.R. Loan £ Bonds,	1,253,610 40	Somerville Bonds,	157,500 00
Medway Notes,	2,300 00	South Hadley Notes,	95,000 00
Melrose Bonds,	30,000 00	Springfield Bonds,	2,000 00
Millis Notes,	2,000 00	Stoughton Bonds,	4,000 00
Natick Bonds,	20,000 00	Stoughton Notes,	10,000 00
Needham Note,	1,000 00	Swampscott Notes,	13,500 00
New Bedford Bonds,	37,000 00	Tolland Notes,	3,000 00
New Braintree Note,	1,000 00	Uxbridge Notes,	6,000 00
New Haven Bonds,	6,000 00	Walpole Notes,	1,479 12
New London Bonds,	9,000 00	Warren Notes,	2,700 00
North Adams Notes,	36,000 00	Wayland Bond,	1,000 00
Northampton Notes,	25,000 00	Wellesley Notes,	10,000 00
North Attleborough Fire District Bonds,	25,000 00	Wendell Notes,	8,000 00
North Brookfield Notes,	30,000 00	Wenham Note,	1,000 00
Pawtucket (R.I.) Bonds,	21,500 00	Westborough Notes,	21,000 00
Plymouth County Notes,	20,000 00	Westfield Bonds,	11,500 00
Providence Bonds,	57,000 00	Westfield Notes,	5,000 00

Quincy Bonds,	55,960 00	Weymouth Notes,	15,000 00
Quincy Notes,	3,000 00	Williamstown Notes,	32,000 00
Reading Bonds,	10,000 00	Winthrop Notes,	12,986 00
Reading Notes,	10,000 00	Worcester County Notes,	76,000 00
<i>Amount carried forward,</i>	<i>\$2,801,720 40</i>		<i>\$3,336,885 52</i>

TREASURER *in account with* FITCHBURG R.R. SECURITIES LOAN SINKING FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balances on hand Jan. 1, 1897,	-	-	\$5,000,000 00	-	-	\$5,000,000 00
No transactions in 1897.						
Balances Dec. 31, 1897,	-	-	-	\$5,000,000 00	\$5,000,000 00	-
	-	-	\$5,000,000 00	\$5,000,000 00	\$5,000,000 00	\$5,000,000 00

SCHEDULE OF SECURITIES IN FITCHBURG R.R. SECURITIES LOAN SINKING FUND.

Fitchburg R.R. Bonds,	\$5,000,000 00
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FITCHBURG RAILROAD COMPANY COMMON STOCK.*

Fifty thousand (50,000) shares, nominal value..	\$5,000,000 00
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* This stock is an asset of the Fitchburg R.R. Securities Loan Sinking Fund, but it is carried at no value.

TREASURER in account with HARBOR IMPROVEMENT LOAN SINKING FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Receipts in 1897:—						
From Income for 1897,	\$4,807 85	—	—	—	—	\$4,807 85
Premium on Loan,	34,690 00	—	—	—	—	34,690 00
Payments in 1897:—						
For Transfer to Premium on Loan,	—	\$639 00	—	—	\$639 00	—
Balances Dec. 31, 1897,	—	38,858 85	—	—	38,858 85	—
	\$39,497 85	\$39,497 85	—	—	\$39,497 85	\$39,497 85

TREASURER in account with MEDFIELD INSANE ASYLUM LOAN SINKING FUND.

TRANSACTIONS.	CASE.		SECURITIES.		DR.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.	DR.	CR.
Balances Jan. 1, 1897,	\$7,219 90	-	\$150,200 00	-	-	\$157,419 90	-	-
Receipts in 1897:—								
From Concord Bond,	1,000 00	-	-	\$1,000 00	-	-	-	-
Taunton Note,	25,000 00	-	-	25,000 00	-	-	-	-
Warren Note,	5,000 00	-	-	5,000 00	-	-	-	-
Income for 1897,	9,185 82	-	-	-	-	9,185 82	-	-
Legislative Grant,	16,994 00	-	-	-	-	16,994 00	-	-
Premium on Loan,	1,483 00	-	-	-	-	1,483 00	-	-
Payments in 1897:—								
For Foxborough Water Bonds,	-	\$5,000 00	5,000 00	-	-	-	-	-
Warren Note,	-	5,000 00	5,000 00	-	-	-	-	-
Income of Sinking Fund,	-	223 40	-	-	\$223 40	-	-	-
Medfield Insane Asylum Loan Fund,	-	1,513 26	-	-	1,513 26	-	-	-
Balances on hand Dec. 31, 1897,	\$65,882 72	\$65,882 72	\$160,200 00	\$160,200 00	\$185,082 72	\$185,082 72	-	-

SCHEDULE OF SECURITIES IN MEDFIELD INSANE ASYLUM LOAN SINKING FUND.

		<i>Amount brought forward,</i>	
Barnstable Notes,	\$3,000 00		\$108,200 00
Boston & Albany R.R. Bonds,	70,000 00		15,000 00
Concord Bonds,	4,700 00		3,000 00
Easthampton Notes,	25,500 00		1,000 00
Foxborough Water Supply District Bonds,	5,000 00		2,000 00
<i>Amount carried forward,</i>	\$108,200 00		\$129,200 00

TREASURER in account with METROPOLITAN PARKS LOANS SINKING FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances Jan 1, 1897,	.	\$320 14	-		\$69,500 00	-		\$69,820 14	
Receipts in 1897:—									
From Avon Bond,	.	500 00	-		-	\$500 00		-	-
Foxborough Note,	.	5,000 00	-		-	5,000 00		-	-
Needham Bond,	.	5,000 00	-		-	5,000 00		-	-
Income for 1897,	.	40,846 97	-		-	-		40,846 97	
Legislative Grant,	.	3,350 00	-		-	-		3,350 00	
Metropolitan Parks Loan Fund,	.								
Assessment for 1897,	.	63,630 70	-		-	-		63,630 70	

Metropolitan Parks Loan Fund,
Series Two, Assessment for
1897.
John Woodbury, Secy.,

	14,057 10	-	-	14,057 10
	365 25	-	-	365 25
Payments in 1897:—				
For Foxborough Note,	\$5,000 00	-	-	-
North Adams Note,	45,000 00	-	-	-
Winthrop Note,	21,700 00	-	-	-
Balances on hand Dec. 31, 1897, . .	61,370 16	180,700 00	\$192,070 16	-
	\$183,070 16	\$141,200 00	\$192,070 16	\$192,070 16

SCHEDULE OF SECURITIES IN METROPOLITAN PARKS LOANS SINKING FUND.

Avon Bonds,	\$14,000 00	Amount brought forward,	\$85,000 00
Braintree Notes,	6,000 00	Reverse Note,	2,000 00
Brockton Bonds,	9,000 00	Salem Bonds,	2,000 00
Fall River Bond,	1,000 00	Webster Bonds,	5,000 00
Millis Notes,	10,000 00	Winchendon Bonds,	15,000 00
North Adams Notes,	45,000 00	Winthrop Note,	21,700 00
Amount carried forward,	\$85,000 00		\$130,700 00

TREASURER in account with METROPOLITAN SEWERAGE LOAN SINKING FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897 : —	\$4,728 13	—	\$146,000 00	—	—	\$150,728 13
Receipts in 1897 : —						
From Ashland Note,	6,000 00	—	—	\$6,000 00	—	—
Bradford Note,	5,000 00	—	—	5,000 00	—	—
Metropolitan Sewerage Bonds, .	135,000 00	—	—	135,000 00	—	—
Metropolitan Sewerage, Nepon-						
set River Valley, Bonds, . .	6,000 00	—	—	6,000 00	—	—
Assessments for 1896 and 1897 : —						
Arlington,	1,752 10	—	—	—	—	1,752 10
Belmont,	831 46	—	—	—	—	831 46
Brookline,	2,615 74	—	—	—	—	2,615 74
Boston,	14,279 56	—	—	—	—	14,279 56
Chelsea,	4,719 73	—	—	—	—	4,719 73
Cambridge,	16,771 47	—	—	—	—	16,771 47
Dedham,	825 95	—	—	—	—	825 95
Everett,	2,567 75	—	—	—	—	2,567 75
Malden,	5,246 21	—	—	—	—	5,246 21
Medford,	3,384 79	—	—	—	—	3,384 79
Melrose,	2,062 82	—	—	—	—	2,062 82
Newton,	1,994 86	—	—	—	—	1,994 86

Somerville,	9,173 33	-	-	-	-	9,173 33
Stoneham,	817 07	-	-	-	-	817 07
Wakefield,	178 36	-	-	-	-	178 36
Winchester,	775 94	-	-	-	-	775 94
Winthrop,	956 60	-	-	-	-	956 60
Waltham,	787 60	-	-	-	-	787 60
Woburn,	2,018 19	-	-	-	-	2,018 19
Watertown,	350 68	-	-	-	-	350 68
Income for 1897,	11,466 01	-	-	-	-	11,466 01
Payments in 1897 :—						
For Ashland Note,	-	6,000 00	-	-	-	-
Danbury Conn. Bonds,	-	5,000 00	-	-	-	-
Framingham Notes,	-	17,368 00	-	-	-	-
Natick Note,	-	10,000 00	-	-	-	-
New Britain Conn. Bonds,	-	9,000 00	-	-	-	-
Revere Notes,	-	40,000 00	-	-	-	-
Interest on Bank Deposits to ad- just over-alloance for interest,	-	3,425 87	-	-	83,425 87	-
Income for 1897,	-	4,115 89	-	-	4,115 89	-
Balances on hand Jan. 1, 1897,	-	146,394 59	-	81,368 00	226,762 59	-
	\$240,304 35	\$240,304 35	\$233,368 00	\$233,368 00	\$234,304 35	\$234,304 35

SCHEDULE OF SECURITIES IN METROPOLITAN SEWERAGE LOAN SINKING FUND.

	<i>Amount brought forward,</i>				
	\$5,000 00	17,368 00	10,000 00		
Danbury Bonds, . . . . .	.	.	.	.	\$32,368 00
Framingham Notes, . . . . .	.	.	.	.	9,000 00
Natick Note, . . . . .	.	.	.	.	40,000 00
<i>Amount carried forward,</i>	\$82,368 00				\$81,368 00

TREASURER in account with METROPOLITAN SEWERAGE, NEPONSET RIVER VALLEY, LOAN SINKING FUND.

TRANSACTIONS.	CASH.		SECURITIES.		Dr.	TOTAL FUND.	Cr.
	Dr.	Cr.	Dr.	Cr.			
Receipts in 1897:—							
From Boston,	\$1,422 17	—	—	—	—	\$1,422 17	
Hyde Park,	1,107 56	—	—	—	—	1,107 56	
No Payments in 1897.							
Balances on hand Dec. 31, 1897,	—	\$2,529 73	—	—	\$2,529 73	—	—
	\$2,529 73	\$2,529 73	—	—	\$2,529 73	\$2,529 73	

TREASURER in account with METROPOLITAN WATER LOAN SINKING FUND.

TRANSACTIONS.	DR.	CRED.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances Jan. 1, 1897,	\$155,860 70	-	\$544,000 00	-	-	-	-	\$699,860 70
Receipts in 1897:—								
From Acushnet Note,	1,000 00	-	-	\$1,000 00	-	-	-	-
Bradford Note,	3,000 00	-	-	3,000 00	-	-	-	-
Deerfield Note,	15,000 00	-	-	15,000 00	-	-	-	-
Danbury, Conn., Note,	10,000 00	-	-	10,000 00	-	-	-	-
Danvers Bonds,	1,250 00	-	-	1,250 00	-	-	-	-
Holbrook Note,	5,000 00	-	-	5,000 00	-	-	-	-
Holyoke Note,	25,000 00	-	-	25,000 00	-	-	-	-
Lowell Notes,	105,000 00	-	-	105,000 00	-	-	-	-
Marblehead Bonds,	5,000 00	-	-	5,000 00	-	-	-	-
North Brookfield Note,	1,000 00	-	-	1,000 00	-	-	-	-
Newburyport Note,	50,000 00	-	-	50,000 00	-	-	-	-
Quincy Note,	50,000 00	-	-	50,000 00	-	-	-	-
Reading Note,	21,400 00	-	-	21,400 00	-	-	-	-
Rutland Note,	500 00	-	-	500 00	-	-	-	-
Randolph Note,	10,000 00	-	-	10,000 00	-	-	-	-
Rowley Note,	1,000 00	-	-	1,000 00	-	-	-	-
Saugus Note,	5,000 00	-	-	5,000 00	-	-	-	-
Premium on Loans,	485,015 47	-	-	-	-	-	-	485,015 47
Income for 1897,	160,649 50	-	-	-	-	-	-	160,649 50
Amounts carried forward,	\$1,110,675 67	-	\$544,000 00	\$309,150 00	-	-	-	\$1,945,525 67

TREASURER in account with METROPOLITAN WATER LOAN SINKING FUND—Concluded.

TRANSACTIONS.	CASH.		SECURITIES.		DR.	TOTAL FUND.	CR.
	DR.	CR.	DR.	CR.			
<i>Amounts brought forward,</i>	\$1,110,675 67	-	\$544,000 00	\$309,150 00	-	\$1,345,525 67	
Payments in 1897:—							
For Acushnet Note,	-	\$7,000 00	7,000 00	-	-	-	-
Chelmsford Note,	-	12,000 00	12,000 00	-	-	-	-
Calais, Me., Note,	-	5,000 00	5,000 00	-	-	-	-
Central Falls, R. I., Bonds,	-	53,000 00	53,000 00	-	-	-	-
Danvers Bonds,	-	25,000 00	25,000 00	-	-	-	-
Danbury, Conn., Note,	-	10,000 00	10,000 00	-	-	-	-
Great Barrington Bonds,	-	5,000 00	5,000 00	-	-	-	-
Hudson Bonds,	-	35,000 00	35,000 00	-	-	-	-
Hudson Notes,	-	30,000 00	30,000 00	-	-	-	-
Lowell Note,	-	100,000 00	100,000 00	-	-	-	-
Newburyport Note,	-	50,000 00	50,000 00	-	-	-	-
North Adams Notes,	-	200,000 00	200,000 00	-	-	-	-
North Brookfield Note,	-	8,000 00	8,000 00	-	-	-	-
North Attleborough Bonds,	-	2,000 00	2,000 00	-	-	-	-
Provincetown Bonds,	-	8,000 00	8,000 00	-	-	-	-
Quincy Note,	-	50,000 00	50,000 00	-	-	-	-
Rutland Note,	-	500 00	500 00	-	-	-	-

Reading Note,	-	20,000 00	-	-	-
Randolph Note,	-	10,000 00	-	-	-
Randolph Bonds,	-	2,000 00	-	-	-
Rochester Bonds,	-	2,000 00	-	-	-
Rowley Note,	-	1,000 00	-	-	-
Saugus Note,	-	5,000 00	-	-	-
Scituate Note,	-	2,500 00	-	-	-
Seekonk Note,	-	3,000 00	-	-	-
Upton Note,	-	20,000 00	-	-	-
Wayland Note,	-	1,000 00	-	-	-
Winthrop Note,	-	18,000 00	-	-	-
Westbrook Bonds,	-	18,000 00	-	-	-
Boston News Bureau,	-	-	-	\$12 00	-
Interest on Metropolitan Water Loan,	-	-	-	354,765 90	-
Metropolitan Water Loan Fund,	-	-	-	36,227 77	-
Premium on Metropolitan Water Loan,	-	-	-	51 00	-
Balances on hand Dec. 31, 1897,	-	-	937,850 00	954,469 00	-
	\$1,110,675 67	\$1,247,000 00	\$1,247,000 00	\$1,845,525 67	\$1,845,525 67

TREASURER'S REPORT.

[Jan.

SCHEDULE OF SECURITIES IN METROPOLITAN WATER LOAN SINKING FUND.

[illegible]

TREASURER in account with PRISON AND HOSPITAL LOAN SINKING FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Jan. 1, 1897,		\$439 64	-		\$160,000 00	-		-	\$160,439 64
Receipts in 1897 : —									
From Danvers Lunatic Hospital Bonds,		150,000 00	-		-	\$150,000 00		-	-
Income for 1897,		11,281 34	-		-	-		-	11,281 34
Worcester Lunatic Hospital									
Land,		500 00	-		-	-		-	500 00
Payments in 1897 : —									
For Danvers Lunatic Hospital Bonds, .		-	\$153,000 00		-	-	\$153,000 00	-	-
Balances on hand Dec. 31, 1897, . . .		-	9,220 98		-	10,000 00	19,220 98	-	-
		\$162,220 98	\$162,220 98		\$160,000 00	\$160,000 00	\$172,220 98	\$172,220 98	

SCHEDULE OF SECURITIES IN PRISON & HOSPITAL LOAN SINKING FUND.

Massachusetts Bonds,	\$10,000 00
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TREASURER in account with STATE HIGHWAY LOAN SINKING FUND.

TRANSACTIONS.	CASH.		SECURITIES.		Dr.	TOTAL FUND.	Cr.
	Dr.	Cr.	Dr.	Cr.			
Balances on hand Jan. 1, 1897,	\$40,237 10	-	\$119,550 00	-		-	\$159,787 10
Receipts in 1897 :—							
From Canton Note,	15,000 00	-	-	\$ 15,000 00		-	-
Manchester Bonds,	8,000 00	-	-	8,000 00		-	-
Norton Note,	3,000 00	-	-	3,000 00		-	-
Walpole Note,	5,000 00	-	-	5,000 00		-	-
Winchester Bond,	1,000 00	-	-	1,000 00		-	-
Income for 1897,	12,194 84	-	-	-		-	12,194 84
Premium on Loan,	41,587 00	-	-	-		-	41,587 00
Payments in 1897 :—							
For Cottage City Note,	-	\$10,000 00	10,000 00	-		-	-
Hopkinton Note,	-	10,000 00	10,000 00	-		-	-
Maynard Bonds,	-	13,000 00	13,000 00	-		-	-
Miller's Falls W. S. D. Note,	-	15,000 00	15,000 00	-		-	-
Norton Note,	-	3,000 00	3,000 00	-		-	-
Rowley Note,	-	8,000 00	3,000 00	-		-	-
Walpole Note,	-	5,000 00	5,000 00	-		-	-
Income for 1897,	-	1,379 59	-	-		-	\$1,379 59

Premium Metropolitan Parks Loan,	-	4,866 70	-	4,866 70	-
Premium Metropolitan Water Loan,	-	86 12	-	86 12	-
State Highway Loan Fund,	-	18,290 00	-	18,290 00	-
Balances on hand Dec. 31, 1897, . .	-	42,396 53	-	146,550 00	188,946 53
	\$126,018 94	\$126,018 94	\$178,550 00	\$178,550 00	\$213,568 94

SCHEDULE OF SECURITIES IN STATE HIGHWAY LOAN SINKING FUND.

Boston & Albany R. R. Bonds,	\$30,000 00	<i>Amount brought forward,</i>	\$83,050 00
Cottage City Notes,	10 000 00	Rowley Note,	3,000 00
Framingham Note,	5,050 00	Stoneham Bonds,	7,000 00
Hopkinton Note,	10,000 00	Westborough Notes,	5,500 00
Maynard Bonds,	13,000 00	Winchendon Bonds,	48,000 00
Miller's Falls Fire District Notes, . .	15,000 00		
<i>Amount carried forward,</i>	\$83,050 00		\$146,550 00

TREASURER in account with STATE HOUSE LOANS SINKING FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Jan 1, 1897, . . .	\$118,770 61		-	\$2,384,205 00	-		-	\$2,502,975 61	
Receipts in 1897 : —									
From Adams Bonds, . . .	5,000 00		-	-	\$5,000 00		-	-	-
Amesbury Notes, . . .	3,500 00		-	-	3,500 00		-	-	-
Bradford Note, . . .	10,000 00		-	-	10,000 00		-	-	-
Chester Notes, . . .	1,600 00		-	-	1,600 00		-	-	-
Canton Notes, . . .	10,000 00		-	-	10,000 00		-	-	-
Chicopee Note, . . .	20,000 00		-	-	20,000 00		-	-	-
Central Falls, R. I., Bonds, . . .	10,000 00		-	-	10,000 00		-	-	-
Danbury, Conn., Notes, . . .	30,000 00		-	-	30,000 00		-	-	-
Hampden County Note, . . .	11,000 00		-	-	11,000 00		-	-	-
Lowell Note, . . .	15,000 00		-	-	15,000 00		-	-	-
Medford Bonds, . . .	13,000 00		-	-	13,000 00		-	-	-
North Brookfield Note, . . .	1,500 00		-	-	1,500 00		-	-	-
Norfolk County Note, . . .	50,000 00		-	-	50,000 00		-	-	-
Russell Note, . . .	1,500 00		-	-	1,500 00		-	-	-
Revere Note, . . .	2,600 00		-	-	2,600 00		-	-	-
Swampscott Note, . . .	1,000 00		-	-	1,000 00		-	-	-
Waltham Note, . . .	6,250 00		-	-	6,250 00		-	-	-
Winthrop Notes, . . .	27,955 00		-	-	27,955 00		-	-	-
Waterbury Note, . . .	50,000 00		-	-	50,000 00		-	-	-
Income for 1897, . . .	114,400 23		-	-	-		-	114,400 23	
Under Chap. 259, Acts of 1891. Boston, Hartford & Erie R.R. Loan Sinking Fund, . . .	88,215 65		-	-	-		-	88,215 65	

Troy and Greenfield R.R. Loan, Sinking Fund,	78,747 85	-	-	-	78,747 85
Payments in 1897 :—					
For Adams Notes,	30,000 00	-	30,000 00	-	-
Adams Bond,	25,000 00	-	25,000 00	-	-
Amesbury Bonds,	31,000 00	-	31,000 00	-	-
Brockton Bonds,	30,000 00	-	30,000 00	-	-
Central Falls, R.I., Bonds,	16,000 00	-	16,000 00	-	-
Canton Note,	5,000 00	-	5,000 00	-	-
Foxborough Bonds,	2,000 00	-	2,000 00	-	-
Keene, N. H., Bonds,	2,500 00	-	2,500 00	-	-
Leominster Bonds,	9,000 00	-	9,000 00	-	-
Medford Note,	24,500 00	-	24,500 00	-	-
Norfolk County Note,	50,000 00	-	50,000 00	-	-
North Attleborough Note,	18,000 00	-	18,000 00	-	-
Revere Notes,	31,100 00	-	31,100 00	-	-
Russell Note,	1,500 00	-	1,500 00	-	-
Swansea Note,	2,000 00	-	2,000 00	-	-
Stoughton Bonds,	4,000 00	-	4,000 00	-	-
Somerville Bonds,	23,000 00	-	23,000 00	-	-
Williamstown Notes,	31,000 00	-	31,000 00	-	-
Winthrop Note,	3,100 00	-	3,100 00	-	-
Premium on Metropolitan Parks Loan,	19,490 13	-	-	19,490 13	-
Premium Metropolitan Water Loan, State House Construction Loan Fund,	11,624 28	-	-	11,624 28	-
Balances on hand Dec. 31, 1897,	3,954 79	-	-	3,954 79	-
	306,269 64	-	2,448,000 00	2,749,269 64	-
	\$670,038 84	\$2,712,905 00	\$2,712,905 00	\$2,784,338 84	\$2,784,338 84

TREASURER'S REPORT.

[Jan.

SCHEDULE OF SECURITIES IN STATE HOUSE LOANS SINKING FUND.

[illegible]

Holyoke Notes,	.	.	.	.	10,000 00	Stoughton Notes,	.	.	.	.	4,000 00
Hull Bonds,	.	.	.	.	9,000 00	Swampscott Notes,	.	.	.	.	7,000 00
Hull Notes,	.	.	.	.	5,000 00	Swansea Bonds,	.	.	.	.	2,000 00
Keene (N. H.) Bonds,	.	.	.	.	2,500 00	Taunton Notes,	.	.	.	.	3,800 00
Leicester Water Supply District Bonds,	.	.	.	.	15,000 00	Uxbridge Notes,	.	.	.	.	4,000 00
Leominster Bonds,	.	.	.	.	9,000 00	Waterville (Me.) Bonds,	.	.	.	.	20,000 00
Lexington Notes,	.	.	.	.	6,000 00	Westfield Bonds,	.	.	.	.	35,000 00
Lowell Notes,	.	.	.	.	135,000 00	Westfield Notes,	.	.	.	.	10,000 00
Lynn Bonds,	.	.	.	.	3,000 00	Weston Notes,	.	.	.	.	20,000 00
Marblehead Bonds,	.	.	.	.	2,000 00	Williamstown Notes,	.	.	.	.	31,000 00
Medford Notes,	.	.	.	.	24,500 00	Winchendon Bonds,	.	.	.	.	25,000 00
Medway Note,	.	.	.	.	800 00	Winchester Notes,	.	.	.	.	12,000 00
Melrose Bonds,	.	.	.	.	8,000 00	Winthrop Notes,	.	.	.	.	21,100 00
Middleborough Bonds,	.	.	.	.	1,500 00						
<i>Amount carried forward,</i>	.	.	.	.	\$1,427,150 00						\$2,443,000 00

TREASURER in account with TROY AND GREENFIELD R.R. LOAN SINKING FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances on hand Jan. 1, 1897, . . .	\$13,420 15	-	\$410,000 00	-	-	\$423,420 15
Receipts for 1897:—						
From Bristol Note, . . .	40,000 00	-	-	\$40,000 00	-	-
Troy and Greenfield R.R. Bonds, . . .	370,000 00	-	-	370,000 00	-	-
Income for 1897, . . .	25,327 20	-	-	-	-	25,327 20
Payments in 1897:—						
For Troy and Greenfield R.R. Bonds, . . .	-	\$370,000 00	-	-	\$370,000 00	-
Under Chap. 259, Acts of 1891:—						
State House Loans Sinking Fund, . . .	-	78,747 85	-	-	78,747 85	-
	\$448,747 85	\$448,747 85	\$410,000 00	\$410,000 00	\$448,747 85	\$448,747 85

TRUST FUNDS.

TREASURER *in account with* HARBOR COMPENSATION FUND.

TRANSACTIONS.	Dr.	CASE.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Jan. 1, 1897, . .	\$6,814 46		-	\$224,500 00		-		-	\$281,314 46
Receipts for 1897:—									
From Amesbury Note, . .	10,000 00		-		\$10,000 00			-	-
Blackstone Note, . .	1,000 00		-		1,000 00			-	-
Littleton Note, . .	1,000 00		-		1,000 00			-	-
Medford Bonds, . .	27,000 00		-		27,000 00			-	-
Norwood Note, . .	1,000 00		-		1,000 00			-	-
Needham Notes, . .	10,000 00		-		10,000 00			-	-
Boston Asylum and Farm School, Bunker Hill Yacht Club, . .	11 62		-		-			-	11 62
Boston and Albany R.R. Co., . .	10 00		-		-			-	10 00
Boston City Engineer Dept., . .	32 63		-		-			-	32 63
Boston, Revere Beach & Lynn R.R., . .	34 86		-		-			-	34 86
Boston, . .	75 10		-		-			-	75 10
L. G. Burnham Co., . .	502 63		-		-			-	502 63
Chelsea Yacht Club, . .	575 00		-		-			-	575 00
J. T. Heard and L. T. Trull, Trustees, . .	10 00		-		-			-	10 00
Geo. A. Minot and Mary A. Scammon, Trustees, . .	629 18		-		-			-	629 18
N. Y., N. H. and H. R. R., . .	472 76		-		-			-	472 76
New England R.R. and Old Colony R.R., . .	36 86		-		-			-	36 86
	405 75		-		-			-	405 75

Union Freight R.R. Co., . . .	50 00	-	-	-	50 00
West End St. Ry. Co., . . .	1,970 40	-	-	-	1,970 40
Income Troy and Greenfield R.R. Loan Sinking Fund, . . .	5 00	-	-	-	5 00
Payments in 1897:—					
For Needham Note, Commonwealth's Flats Improve- ment Fund, . . .	-	\$5,000 00	5,000 00	-	-
Balances Dec. 31, 1897, . . .	-	575 00	-	\$575 00	-
	-	55,961 24	179,500 00	284,961 24	-
	\$60,936 24	\$60,936 24	\$229,500 00	\$235,436 24	\$235,436 24

SCHEDULE OF SECURITIES IN HARBOR COMPENSATION FUND.

Boston Bonds, . . .	\$2,000 00	<i>Amount brought forward,</i> . . .	\$42,500 00
Braintree Bonds, . . .	10,000 00	Medford Bonds, . . .	68,000 00
Chester Fire District Note, . . .	500 00	New London (Ct.) Bonds, . . .	59,000 00
Holbrook Bonds, . . .	29,000 00	Winchester Note, . . .	15,000 00
Littleton Notes, . . .	1,000 00		
<i>Amount carried forward,</i> . . .	\$42,500 00		\$179,500 00

DR. TREASURER *in account with* INCOME OF HARBOR COMPENSATION FUND. CR.

Balance Jan. 1, 1897,	\$5,787 06	By F. N. Wales <i>et al.</i> , for compensation, dredging and expenses,	\$3,019 51
Income for 1897,	11,646 97	Cash on hand Dec. 31, 1897,	14,414 52
	\$17,434 03		\$17,434 03

TREASURER *in account with* MASSACHUSETTS SCHOOL FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1897,	\$55,706 64	-	-	\$3,914,841 50	-	-	-	-	\$3,970,548 14
Receipts in 1897 :—									
From Billerica Note,		1,000 00	-		\$1,000 00	-		-	-
Braintree Note,		3,100 00	-		3,100 00	-		-	-
Chelsea Bonds,		3,000 00	-		3,000 00	-		-	-
Cohasset Note,		3,400 00	-		3,400 00	-		-	-
Duxbury Note,		2,000 00	-		2,000 00	-		-	-
Danvers Bond,		1,000 00	-		1,000 00	-		-	-
Easthampton Note,		1,000 00	-		1,000 00	-		-	-
Foxborough Note,		2,000 00	-		2,000 00	-		-	-
Fall River Note,		10,000 00	-		10,000 00	-		-	-

Framlingham Note,	6,000 00	-	5,000 00	-	-	-
Holbrook Note,	4,000 00	-	4,000 00	-	-	-
Hanover Note,	1,000 00	-	1,000 00	-	-	-
Leominster Note,	6,000 00	-	6,000 00	-	-	-
Middlesex County Note,	10,000 00	-	10,000 00	-	-	-
Medford Bonds,	10,000 00	-	10,000 00	-	-	-
Natick Note,	5,000 00	-	5,000 00	-	-	-
Provincetown Bonds,	2,000 00	-	2,000 00	-	-	-
Quincy Notes,	8,000 00	-	8,000 00	-	-	-
Quincy Bonds,	9,000 00	-	9,000 00	-	-	-
Rehoboth Note,	5,000 00	-	5,000 00	-	-	-
Revere Note,	8,750 00	-	8,750 00	-	-	-
Sturbridge Note,	1,000 00	-	1,000 00	-	-	-
Saugus Note,	450 00	-	450 00	-	-	-
Westford Note,	500 00	-	500 00	-	-	-
Wellesley Note,	20,000 00	-	20,000 00	-	-	-
West Springfield Note,	5,000 00	-	5,000 00	-	-	-
Legislative Grant,	100,000 00	-	-	-	-	100,000 00
Payments in 1897 :—						
For Adams Note,	-	\$15,000 00	-	15,000 00	-	-
Brookfield Notes,	-	4,700 00	-	4,700 00	-	-
Boston and Albany R.R. Bonds,	-	20,000 00	-	20,000 00	-	-
Braintree Bonds,	-	17,000 00	-	17,000 00	-	-
Bristol County Notes,	-	40,000 00	-	40,000 00	-	-
Holbrook Notes,	-	4,000 00	-	4,000 00	-	-
Lynn Bonds,	-	15,000 00	-	15,000 00	-	-
Meriden Conn. Bonds,	-	6,000 00	-	6,000 00	-	-
New Bedford Bonds,	-	3,000 00	-	3,000 00	-	-
Amounts carried forward,	\$272,906 64	\$124,700 00	\$4,089,541 50	\$117,200 00	-	\$4,070,548 14

TREASURER in account with MASSACHUSETTS SCHOOL FUND — Concluded.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
<i>Amounts brought forward,</i>						
For Newton Bonds, . . .	\$272,906 64	\$124,700 00	\$4,039,541 50	\$117,200 00	-	\$4,070,548 14
New Hampshire Bonds, . . .	-	2,000 00	2,000 00	-	-	-
Rehoboth Note, . . .	-	2,000 00	2,000 00	-	-	-
Sharon Bonds, . . .	-	5,000 00	5,000 00	-	-	-
Sturbridge Note, . . .	-	4,000 00	4,000 00	-	-	-
Uxbridge Bonds, . . .	-	27,000 00	27,000 00	-	-	-
Waltham Bonds, . . .	-	1,000 00	1,000 00	-	-	-
Wellesley Notes, . . .	-	20,000 00	20,000 00	-	-	-
West Springfield Notes, . . .	-	5,000 00	5,000 00	-	-	-
Winthrop Notes, . . .	-	9,500 00	9,500 00	-	-	-
Balances on hand Dec. 31, 1897, . . .	-	67,706 64	-	4,002,841 50	\$4,070,548 14	-
	\$272,906 64	\$272,906 64	\$4,120,041 50	\$4,120,041 50	\$4,070,548 14	\$4,070,548 14

SCHEDULE OF SECURITIES IN MASSACHUSETTS SCHOOL FUND.

Adams Bonds,	\$25,000 00	<i>Amount brought forward,</i>	\$2,064,800 00
Amesbury Bonds,	70,000 00	Duxbury Bonds,	33,000 00
Amherst Note,	9,000 00	Easthampton Notes,	37,000 00
Auburn (Me.) Bonds,	13,000 00	Everett Bonds,	63,000 00
Avon Bonds,	19,000 00	Fall River Bonds,	129,000 00
Berkshire County Notes,	10,000 00	Fitchburg Bonds,	13,000 00
Beverly Bonds,	2,000 00	Fitchburg R.R. Bonds,	275,000 00
Beverly Notes,	25,000 00	Framingham Notes,	20,000 00
Billerica Notes,	2,000 00	Great Barrington Bonds,	22,000 00
Boston Bond,	1,000 00	Hanover Notes,	4,500 00
Boston & Albany R.R. Bonds,	1,500,000 00	Haverhill Bonds,	8,000 00
Braintree Bonds,	37,000 00	Holbrook Bonds,	25,000 00
Braintree Notes,	18,600 00	Holbrook Notes,	4,000 00
Bristol County Notes,	49,000 00	Holyoke Bonds,	4,000 00
Brockton Bonds,	159,100 00	Hull Bonds,	4,000 00
Brookfield Notes,	4,700 00	Hull Notes,	36,591 50
Brookline Bonds,	10,000 00	Huntington Notes,	5,500 00
Cambridge Bonds,	6,000 00	Leicester Water Supply District Bonds,	25,000 00
Chester Fire District Notes,	9,000 00	Leominster Bonds,	20,000 00
Chicopee Bonds,	14,000 00	Leominster Notes,	35,400 00
Clinton Bonds,	59,000 00	Lewiston (Me.) Bond,	500 00
Clinton Notes,	7,500 00	Lynn Bonds,	293,000 00
Cohasset Notes,	20,400 00	Malden Bonds,	25,000 00
Cottage City Notes,	1,500 00	Mansfield Bonds,	3,500 00
Danvers Bonds,	2,000 00	<i>Amount carried forward,</i>	\$3,080,791 50
<i>Amount carried forward,</i>	\$2,064,800 00		

SCHEDULE OF SECURITIES IN MASSACHUSETTS SCHOOL FUND — Concluded.

<i>Amount brought forward,</i>			<i>Amount brought forward,</i>			
\$3,080,791 50						\$3,676,441 50
Marlborough Bond,	.	.	Scituate Notes, .	.	.	10,000 00
Maynard Bonds, .	.	.	Sharon Bonds, .	.	.	5,000 00
Maynard Notes, .	.	.	Somerset Notes, .	.	.	15,000 00
Medford Notes, .	.	.	Somerville Bonds, .	.	.	12,000 00
Medway Notes, .	.	.	South Hadley Notes,	.	.	9,600 00
Meriden (Ct.) Bonds, .	.	.	South Hadley Fire District Notes,	.	.	44,400 00
Methuen Notes, .	.	.	Stoughton Bonds, .	.	.	51,000 00
Middleborough Bonds,	.	.	Sturbridge Notes, .	.	.	3,000 00
Millis Bond, .	.	.	Swampscott Notes, .	.	.	9,000 00
Needham Bonds, .	.	.	Turners Falls Fire District Bonds,	.	.	10,000 00
New Bedford Bonds, .	.	.	Uxbridge Bonds, .	.	.	27,000 00
New Britain (Ct.) Bonds,	.	.	Waltham Bonds, .	.	.	2,000 00
Newburyport Bonds, .	.	.	Warren Notes, .	.	.	2,700 00
New Hampshire Bonds,	.	.	Watertown Bonds, .	.	.	5,000 00
Newton Bonds, .	.	.	Watertown Notes, .	.	.	10,000 00
North Adams Notes, .	.	.	Waterville (Me.) Bonds, .	.	.	20,000 00
North Attleborough Bonds,	.	.	Webster Bonds, .	.	.	23,000 00
North Attleborough Fire District Bonds,	.	.	Westborough Notes,	.	.	2,800 00
North Brookfield Notes,	.	.	Westfield Bonds, .	.	.	5,500 00
Orange Bonds, .	.	.	Westford Notes, .	.	.	4,500 00
Provincetown Bonds, .	.	.	West Newbury Note,	.	.	800 00
Quincy Bonds, .	.	.	West Springfield Bonds,	.	.	13,500 00
Quincy Notes, .	.	.	West Springfield Notes,	.	.	5,000 00
Randolph Bonds, .	.	.	Weymouth Notes, .	.	.	14,000 00

Reading Bonds,	10,000 00	Whitman Bonds,	6,000 00
Rehoboth Notes,	6,000 00	Winthrop Notes,	9,500 00
Revere Notes,	10,400 00	Woonsocket Bonds,	7,000 00
Saugus Notes,	11,360 00		
<i>Amount carried forward,</i>	\$9,576,441 50		\$4,002,841 50

DR. TREASURER *in account with* INCOME OF MASSACHUSETTS SCHOOL FUND. CR.

Cash on hand Jan. 1, 1897,	\$86,968 65	By Cities and Towns,	\$91,086 49
Income for 1897,	189,808 71	County Teachers' Association Fund,	300 00
		Interest on securities purchased,	1,536 02
		Massachusetts Teachers' Association Fund,	299 97
		Secretary Board of Education Fund,	4,500 00
		Support of Normal Schools Fund,	87,082 27
		Teachers' Institutes Fund,	1,954 70
		Cash on hand Dec. 31, 1897,	90,018 51
			\$276,777 86

TREASURER in account with * COUNTY TEACHERS' ASSOCIATION FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Receipts in 1897 :— From Income Mass. School Fund, .		\$800 00	-	-	-	\$800 00
Payments in 1897 :— For Expenses in 1897,		-	-	-	\$300 00	-
	\$300 00	\$300 00	-	-	\$300 00	\$300 00

TREASURER in account with * MASS. TEACHERS' ASSOCIATION FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Receipts in 1897, From Income of Mass. School Fund, .		\$299 87	-	-	-	\$299 87
Payments in 1897 :— For Expenses in 1897,		-	-	-	\$299 87	-
	\$299 87	\$299 87	-	-	\$299 87	\$299 87

* See Income of Mass. School Fund.

TREASURER in account with * SECRETARY TO BOARD OF EDUCATION FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Receipts in 1897 :— From Income Mass. School Fund, .	\$4,500 00	-	-	-	-	\$4,500 00
Payments in 1897 :— For Salary for 1897,	-	\$4,500 00	-	-	\$4,500 00	-
	\$4,500 00	\$4,500 00	-	-	\$4,500 00	\$4,500 00

* See Income of Mass. School Fund.

TREASURER in account with * SUPPORT OF NORMAL SCHOOLS FUND.

TRANSACTIONS	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Receipts in 1897 :—						
From Framingham Normal School Buildings,	\$27 40	-	-	-	-	\$27 40
Support of Practice and Model School Fund,	7,537 01	-	-	-	-	7,537 01
Income Massachusetts School Fund,	87,082 27	-	-	-	-	87,082 27
Support of Normal Schools Revenue,	100,343 17	-	-	-	-	100,343 17
Payments in 1897 :—						
For Framingham Normal School Buildings,	-	\$27 40	-	-	\$27 40	-
Expenses in 1897,	-	194,962 45	-	-	194,962 45	-
	\$194,989 85	\$194,989 85	-	-	\$194,989 85	\$194,989 85

* See Income of Mass. School Fund.

TREASURER in account with * TEACHERS' INSTITUTES FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.
	Dr.	Cr.	Dr.	Cr.	
Receipts in 1897:—					
From Income Massachusetts School Fund,	\$1,954 70	-	-	-	\$1,954 70
Payments in 1897:—					
For expenses in 1897,	-	\$1,954 70	-	-	\$1,954 70
	\$1,954 70	\$1,954 70	-	-	\$1,954 70

TREASURER in account with * SUPPORT OF PRACTICE AND MODEL SCHOOL FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.
	Dr.	Cr.	Dr.	Cr.	
Receipts in 1897:—					
From Fitchburg,	\$9,832 81	-	-	-	\$9,832 81
Payments in 1897:—					
For Expenses in 1897,	-	\$9,832 81	-	-	\$9,832 81
	\$9,832 81	\$9,832 81	-	-	\$9,832 81

* See Income of Mass. School Fund.

TREASURER in account with MASSACHUSETTS VOLUNTEERS FUND.

TRANSACTIONS.	DE.	CASH.	CR.	DE.	SECURITIES.	CR.	DE.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1897, . . .		\$293 28	-		\$45,000 00	-		-	\$45,293 28
Receipts in 1897 : —									
From Income for 1897, . . .		1,385 99	-		-	-		-	1,385 99
Metropolitan Sewerage Bonds, . .		30,000 00	-		-	\$80,000 00		-	-
Metropolitan Sewerage, Neponset River Valley, Bonds, . .		15,000 00	-		-	15,000 00		-	-
Payments in 1897 : —									
For Boston Bonds, . . .		-	\$27,000 00		27,000 00	-		-	-
Income Massachusetts Volunteers Fund, . . .		-	234 63		-	-		\$234 63	-
Balances on hand Dec. 31, 1897, . .		-	19,444 64		-	27,000 00		46,444 64	-
		\$46,679 27	\$46,679 27		\$72,000 00	\$72,000 00		\$46,679 27	\$46,679 27

SCHEDULE OF SECURITIES IN MASSACHUSETTS VOLUNTEERS FUND.

Boston Bonds,	\$27,000 00
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TREASURER in account with ROGERS BOOK FUND.

TRANSACTIONS.	CASH.		SECURITIES.		Dr.	TOTAL FUND.	Cr.
	Dr.	Cr.	Dr.	Cr.			
Balances on hand Jan. 1, 1897, . .	-	-	\$1,000 00	-		-	\$1,000 00
No transactions in 1897.							
Balances on hand Dec. 31, 1897, . .	-	-	-	\$1,000 00	\$1,000 00	\$1,000 00	-
	-	-	\$1,000 00	\$1,000 00	\$1,000 00	\$1,000 00	\$1,000 00

SCHEDULE OF SECURITIES IN ROGERS BOOK FUND.

Boston Bond,	\$1,000 00
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Dr. TREASURER in account with INCOME OF ROGERS BOOK FUND. Cr.

Cash on hand Jan. 1, 1897,	\$51 04	By L. L. Brackett, Superintendent,	\$49 77
Income for 1897,	35 00	Cash on hand Dec. 31, 1897,	86 27
	\$86 04		\$86 04

TREASURER in account with TECHNICAL EDUCATION FUND COMMONWEALTH GRANT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances on hand Jan. 1, 1897, . .	\$12,075 35	-	\$129,500 00	-	-	\$141,575 35
Receipts in 1897:—						
From Westborough Note,	1,000 00	-	-	\$1,000 00	-	-
No Payments in 1897:—						
Balances on hand Dec. 31, 1897, . .	-	\$13,075 35	-	128,500 00	\$141,575 35	-
	\$13,075 35	\$13,075 35	\$129,500 00	\$129,500 00	\$141,575 35	\$141,575 35

SCHEDULE OF SECURITIES IN TECHNICAL EDUCATION FUND COMMONWEALTH GRANT.

		<i>Amount brought forward,</i>		
Boston Bonds,	\$2,000 00	. . . . .	. . . . .	\$110,500 00
Chester Five District Note,	500 00	. . . . .	. . . . .
Concord Note,	45,000 00	. . . . .	. . . . .	5,000 00
Holbrook Bonds,	15,000 00	. . . . .	. . . . .	5,000 00
Mansfield Bonds,	18,000 00	. . . . .	. . . . .	3,000 00
Natick Bonds,	20,000 00	. . . . .	. . . . .	5,000 00
Reading Bonds,	15,000 00	. . . . .	. . . . .
<i>Amount carried forward,</i>	\$110,500 00			\$128,500 00

TREASURER in account with INCOME OF TECHNICAL EDUCATION FUND COMMON-WEALTH GRANT.				CR.
Cash on hand Jan. 1, 1897.	.	.	\$2,166 39	\$4,491 97
Income for 1897,	.	.	5,400 18	2,246 00
				828 60
			\$7,566 57	\$7,566 57

TREASURER in account with TECHNICAL EDUCATION FUND UNITED STATES GRANT.					
TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.
Balances on hand Jan. 1, 1897,	.	-	-	\$219,000 00	-
No transactions in 1897.					
Balances on hand Dec. 31, 1897,	.	-	-	-	\$219,000 00
				\$219,000 00	\$219,000 00

SCHEDULE OF SECURITIES IN TECHNICAL EDUCATION FUND UNITED STATES GRANT.	
Boston & Albany R.R. Bonds,	\$219,000 00

TREASURER *in account with* INCOME OF TECHNICAL EDUCATION FUND UNITED STATES
 DR. GRANT. CR.

Income for 1897,	\$10,950 00	By Mass. Agricultural College,	\$7,800 00
		Mass. Institute of Technology,	3,650 00
	\$10,950 00		\$10,950 00

TREASURER *in account with* TODD NORMAL SCHOOL FUND.

TRANSACTIONS	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances on hand Jan. 1, 1897,	-	-	\$12,100 00	-	-	\$12,100 00
No transactions in 1897.						
Balances on hand Dec. 31, 1897,	-	-	-	\$12,100 00	\$12,100 00	-
	-	-	\$12,100 00	\$12,100 00	\$12,100 00	\$12,100 00

SCHEDULE OF SECURITIES IN TODD NORMAL SCHOOL FUND.

Braintree Note,	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	\$8,100 00
Swampscott Note,	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	9,000 00
																				\$12,100 00

DR. TREASURER *in account with* INCOME OF TODD NORMAL SCHOOL FUND. CR.

To Income for 1897,	\$457 62	By C. B. Tillinghast, Treasurer,	\$457 62
	\$457 62		\$457 62

MISCELLANEOUS FUNDS.

TREASURER in account with ABOLITION OF GRADE CROSSINGS LOAN FUND.

TRANSACTIONS.	CASE.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Cash on hand Jan. 1, 1897,	\$1,680,483 84	-	-	-	-	\$1,680,483 84
Receipts in 1897 :—						
From Abolition of Grade Crossings						
Loan Bonds,	500,000 00	-	-	-	-	500,000 00
Assessments :—						
Attleborough,	1,360 54	-	-	-	-	1,360 54
Boston,	45,795 53	-	-	-	-	45,795 53
Brockton,	10,555 01	-	-	-	-	10,555 01
Belchertown,	713 71	-	-	-	-	713 71
Chelsea,	6,892 79	-	-	-	-	6,892 79
Dedham,	665 02	-	-	-	-	665 02
East Bridgewater,	421 24	-	-	-	-	421 24
Marshfield,	92 24	-	-	-	-	92 24
Millbury,	483 27	-	-	-	-	483 27
Newton,	21,194 94	-	-	-	-	21,194 94
Norwood,	519 62	-	-	-	-	519 62
Natick,	6,939 16	-	-	-	-	6,939 16
Springfield,	1,078 90	-	-	-	-	1,078 90
Templeton,	523 78	-	-	-	-	523 78
Uxbridge,	255 49	-	-	-	-	255 49
Abolition of Grade Crossings						
Loan Sinking Fund,	225 61	-	-	-	-	225 61

SCHEDULE OF SECURITIES IN ABOLITION GRADE CROSSINGS LOAN FUND.

Massachusetts Bonds,	\$500,000 00
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TREASURER in account with ARMORY LOAN FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	\$38,598 54	-	-	-	-	\$38,598 54
Receipts in 1897:—						
From Armory Bonds sold,	120,000 00	-	-	-	-	120,000 00
Payments in 1897:—						
For Armories, Commissioners, etc.,	-	\$117,184 70	-	-	\$117,184 70	-
Beattie & Wilcox,	-	26,850 98	-	-	26,850 98	-
John W. Leighton,	-	1,348 84	-	-	1,348 84	-
Balances on hand Dec. 31, 1897, . .	-	13,214 02	-	-	13,214 02	-
	\$158,598 54	\$158,598 54	-	-	\$158,598 54	\$158,598 54

TREASURER in account with BARING BROS. & Co., LIMITED.

Cash on hand Jan. 1, 1897,	\$65,709 18	By Sterling Interest,	\$123,444 62
Receipts in 1897 : —		Commission ½% on £26,800,	652 11
From Sterling Interest,	380 91	Foreign Postage,	78
Interest on Deposits,	68 91	Cash on hand Dec. 31, 1897,	61,722 44
Kidder, Peabody & Co., £12,400,	60,344 60		
Kidder, Peabody & Co., £12,500,	59,371 80		
	\$185,819 90		\$185,819 90

TREASURER in account with BOARD OF REGISTRATION IN DENTISTRY FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Jan. 1, 1897,		\$542 01	-		-	-		-	\$542 01
Receipts in 1897 : —									
From Fees Collected, etc.,		2,999 60	-		-	-		-	2,999 60
Payments in 1897 : —									
For Compensation, Expenses, etc.,		-	\$2,913 00		-	-	\$2,913 00	-	-
Balances on hand Dec. 31, 1897,		-	628 61		-	-	628 61	-	-
		\$3,541 61	\$3,541 61		-	-	\$3,541 61	\$3,541 61	

TREASURER in account with BOARD OF REGISTRATION IN MEDICINE FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances on hand Jan. 1, 1897, . . .	\$2,558 11	-	-	-	-	\$2,558 11
Receipts in 1897 : —						
From Fees, etc.,	5,920 00	-	-	-	-	5,920 00
Payments in 1897 : —						
For Compensation and Expenses, . . .	-	\$4,914 58	-	-	\$4,914 58	-
Balances on hand Dec. 31, 1897, . . .	-	3,563 53	-	-	3,563 53	-
	\$8,478 11	\$8,478 11	-	-	\$8,478 11	\$8,478 11

TREASURER in account with BOARD OF REGISTRATION IN PHARMACY FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances on hand Jan. 1, 1897, . . .	\$339 84	-	-	-	-	\$339 84
Receipts in 1897 : —						
From Fees, etc.,	2,846 69	-	-	-	-	2,846 69

Payments in 1897 : —				
For Compensation Expenses, etc.,	-	\$2,352 41	-	\$2,352 41
Balances on hand Dec. 31, 1897, .	-	433 62	-	433 62
	\$2,686 03	\$2,686 03	-	\$2,686 03

TREASURER *in account with* COMMONWEALTH'S FLATS IMPROVEMENT FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Jan. 1, 1897, . .	\$38,559 61		-	\$39,800 00		-		\$73,359 61	
Receipts in 1897 : —									
From Littleton Note,	1,000 00		-		\$1,000 00			-	
Rockland Note,	2,000 00		-		2,000 00			-	
West Newbury Note,	800 00		-		800 00			-	
Harbor Compensation Fund, .	575 00		-		-			575 00	
Harbor and Land Commissioners,	70 00		-		-			70 00	
Income for 1897,	5,235 08		-		-			5,235 08	
New York and New England									
R.R.,	10 00		-		-			10 00	
Walworth Mfg. Co. . . .	54,660 37		-		-			54,660 37	
<i>Amounts carried forward, . .</i>	\$97,910 06		-	\$39,800 00		\$3,800 00		\$133,910 06	

TREASURER in account with COMMONWEALTH'S FLATS IMPROVEMENT FUND — Concluded.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
<i>Amounts brought forward,</i>	\$97,910 06	-	\$39,800 00	\$3,800 00	-	\$133,910 06
Payments in 1897:—						
Boston Daily Advertiser,	-	\$5 00	-	-	\$5 00	-
Boston Herald Co.,	-	7 24	-	-	7 24	-
Boston Post,	-	5 00	-	-	5 00	-
Boston Transcript Co.,	-	4 73	-	-	4 73	-
Boston Traveler,	-	5 00	-	-	5 00	-
Chas. W. Badger,	-	10 51	-	-	10 51	-
Bacon and Burpee,	-	121 85	-	-	121 85	-
Bay State Dredging Co.,	-	808 97	-	-	808 97	-
Luther L. Bateman,	-	400 00	-	-	400 00	-
John Burke,	-	228 00	-	-	228 00	-
Commercial Tow Boat Co.,	-	15 00	-	-	15 00	-
Thos. Cargill,	-	25 00	-	-	25 00	-
Frost and Adams,	-	5 00	-	-	5 00	-
E. L. Fitzgerald,	-	40 00	-	-	40 00	-
Martin Green,	-	626 00	-	-	626 00	-
P. Gahm,	-	3 00	-	-	3 00	-
Globe Newspaper Co.,	-	8 75	-	-	8 75	-
Albert A. Hersey,	-	7,807 69	-	-	7,807 69	-
F. W. Hodgdon,	-	1,708 74	-	-	1,708 74	-
Chas. C. Hutchinson,	-	34 50	-	-	34 50	-

Thomas Hibbs,	-	400 00	-	400 00	-
John King,	-	720 00	-	720 00	-
Lewis and Scott,	-	62 80	-	62 80	-
James J. McKay,	-	18 00	-	18 00	-
Anthony S. Morse,	-	8 30	-	8 30	-
New England Dredging Co.,	-	11,812 64	-	11,812 64	-
A. T. Perkins,	-	301 00	-	301 00	-
Hiram W. Phillips,	-	777 00	-	777 00	-
A. M. Stetson,	-	103 96	-	103 96	-
Geo. W. Townsend,	-	15 00	-	15 00	-
W. H. Wales,	-	125 00	-	125 00	-
Sam'l A. Warren,	-	900 00	-	900 00	-
Balances on hand Dec. 31, 1897,	-	70,801 98	36,000 00	106,801 98	-
	\$97,910 06	\$97,910 06	\$39,800 00	\$133,910 06	\$133,910 06

SCHEDULE OF SECURITIES IN COMMONWEALTH'S FLATS IMPROVEMENT FUND.

Littleton Notes,	\$3,000 00	Amount brought forward,	\$14,000 00
North Adams Notes,	11,000 00	Rockland Notes,	18,000 00
		West Newbury Notes,	4,000 00
Amount carried forward,	\$14,000 00		\$36,000 00

TREASURER in account with HARBOR IMPROVEMENT LOAN FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Receipts in 1897 : — From Harbor Improvement Loan Bonds,	\$500,000 00		—		—	—		—	\$500,000 00
Payments in 1897 : — For Expenses,		—	\$1,061 24		—	—	\$1,061 24		—
Balances on hand Dec. 31, 1897, . . .		—	498,938 76		—	—	498,938 76		—
	\$500,000 00		\$500,000 00		—	—	\$500,000 00		\$500,000 00

TREASURER in account with PREMIUM ON HARBOR IMPROVEMENT LOAN FUND.

To Premium received on Harbor Improvement Loan,	\$34,690 00	By Expenses of Loan, Advertising, Engraving, etc.,	\$639 00
Harbor Improvement Loan Sinking Fund, . .	639 00	Harbor Improvement Loan Sinking Fund,	34,690 00
	\$35,329 00		\$35,329 00

TREASURER in account with MASS. HOSPITAL FOR CONSUMPTIVES LOAN FUND.

TRANSACTIONS.	DL.	CASH.	CL.	DL.	SECURITIES.	CL.	DL.	TOTAL FUND.	CL.
Balances on hand Dec. 31, 1897, .		\$89,917 39	-		\$17,000 00	-		-	\$106,917 39
Receipts in 1897 :—									
From Amesbury Note, .		7,000 00	-		-	\$7,000 00		-	-
Kiggins, Tooker & Co. .		6 00	-		-	-		-	6 00
Payments in 1897 :—									
For Compensation of Supt. and Expenses, .		-	\$91,719 38		-	-	\$91,719 38	-	-
Balances on hand Dec. 31, 1897, .		-	5,204 01		-	10,000 00	15,204 01	-	-
		\$96,928 39	\$96,928 39		\$17,000 00	\$17,000 00	\$106,928 39	\$106,928 39	

SCHEDULE OF SECURITIES IN MASSACHUSETTS HOSPITAL FOR CONSUMPTIVES LOAN FUND.

North Brookfield Note,	\$10,000 00
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TREASURER in account with MASS. HOSPITAL FOR EPILEPTICS LOAN FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Jan. 1, 1897, . . . No Receipts in 1897.		\$82,211 41	-		-	-		-	\$82,211 41
Payments in 1897 :— For compensation of Supt. and Ex- penses,		-	\$58,350 87		-	-	\$58,350 87	-	-
Balances on hand Dec. 31, 1897, . . .		-	23,860 54		-	-	23,860 54	-	-
	\$82,211 41		\$82,211 41		-	-	\$82,211 41		\$82,211 41

TREASURER in account with MEDFIELD INSANE ASYLUM LOAN FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Jan. 1, 1897, . . .		\$855 55	-	\$67,500 00	-	-		-	\$68,355 55
Receipts in 1897 :— From Lowell Notes, Medfield Insane Asylum Loan Bonds,		67,500 00	-	-	\$67,500 00	-		-	-
	25,000 00		-	-	-	-		-	25,000 00

Medfield Insane Asylum Loan Sinking Fund,	1,513 26	-	-	-	1,513 26
Medfield Insane Asylum Buildings,	385 77	-	-	-	385 77
Payments in 1897:—					
For Expenses,	-	\$87,608 54	-	-	\$87,608 54
Balances on hand Dec. 31, 1897, :	-	7,646 04	-	-	7,646 04
	\$95,254 58	\$95,254 58	\$67,500 00	\$67,500 00	\$95,254 58

TREASURER in account with PREMIUM ON MEDFIELD INSANE ASYLUM LOAN FUND.

To Premium received on Medfield Insane Asylum Loan,	\$1,483 00	By Medfield Insane Asylum Loan Sinking Fund,	\$1,483 00
	\$1,483 00		\$1,483 00

TREASURER in account with METROPOLITAN PARKS LOAN FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balances on hand Jan. 1, 1897, . . .	\$358,681 28	-	-	-	-	\$358,681 28
Receipts in 1897:—						
From Jordan, Marsh & Co., . . .	84 75	-	-	-	-	84 75
Metropolitan Parks Loan Bonds, . . .	2,000,000 00	-	-	-	-	2,000,000 00
Metropolitan Parks Loan Fund, . . .						
Charles River, . . .	52 08	-	-	-	-	52 08
Metropolitan Parks Loan Fund, . . .						
Series Two, . . .	328 24	-	-	-	-	328 24
Metropolitan Water Loan Fund, . . .	183 00	-	-	-	-	183 00
Revere Beach Bath House, . . .	10,720 50	-	-	-	-	10,720 50
Sale of Old Material, Rent, etc., . . .	2,638 71	-	-	-	-	2,638 71
Payments in 1897:—						
For Metropolitan Parks Loan Fund, . . .						
Charles River, . . .	-	\$300,000 00	-	-	\$300,000 00	-
Sinking Fund Assessment, . . .	-	63,630 70	-	-	63,630 70	-
Expenses for 1897, . . .	-	1,083,015 42	-	-	1,083,015 42	-
Balances on hand Dec. 31, 1897, . . .	-	926,037 44	-	-	926,037 44	-
	\$2,372,683 56	\$2,372,683 56	-	-	\$2,372,683 56	\$2,372,683 56

TREASURER in account with PREMIUM ON METROPOLITAN PARKS LOAN FUND.

Cash on hand Jan. 1, 1897,	.	.	.	\$71,828 73	By Interest on Metropolitan Parks Loan, Series Two,	\$7,500 00
Receipts in 1897:—					Interest on Metropolitan Parks Loan,	126,878 95
To Premium received on Metropolitan Parks Loan,	.	.	.	132,106 00	Cash on hand, Dec. 31, 1897,	162,018 59
Premium on Metropolitan Parks Loan, Series Two,	.	.	.	8,086 09		
State House Loans Sinking Fund,	.	.	.	19,490 13		
Revenue,	.	.	.	64,886 59		
				\$296,397 54		\$296,397 54

TREASURER in account with METROPOLITAN PARKS LOAN FUND, CHARLES RIVER.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Receipts in 1897:—									
From Metropolitan Parks Loan Fund,	\$900,000 00		—	—	—	—	—	\$900,000 00	
Rent, etc.,	2,939 95		—	—	—	—	—	2,939 95	
Payments in 1897:—									
For Expenses,	—		\$128,737 48	—	—	—	\$128,737 48		—
Balances on hand Dec. 31, 1897,	—		174,202 47	—	—	—	174,202 47		—
	\$9/ 2,939 95		\$302,939 95	—	—	—	\$302,939 95		\$302,939 95

TREASURER in account with METROPOLITAN PARKS LOAN FUND, SERIES TWO.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balance on hand Jan. 1, 1897, . . .		\$159,057 47	-	-	-	\$159,057 47
Receipts in 1897 :—						
From Metropolitan Parks Loan Bonds,						
Series Two,	1,600,000 00	-	-	-	-	1,600,000 00
Sale of Old Material, etc., . . .	3,947 00	-	-	-	-	3,947 00
Payments in 1897 :—						
For Expenses,	-	\$511,047 63	-	-	\$511,047 63	-
Balances on hand Dec. 31, 1897, . .	-	1,251,956 84	-	-	1,251,956 84	-
	\$1,763,004 47	\$1,763,004 47	-	-	\$1,763,004 47	\$1,763,004 47

TREASURER in account with PREMIUM ON METROPOLITAN PARKS LOAN FUND, SERIES TWO.

To Premium received on Metropolitan Parks Loan Series Two,	By Premium on Metropolitan Parks Loan,	
	DR.	CR.
State Highway Loan Sinking Fund,	\$105,370 00	\$8,086 09
Revenue,	4,866 70	25,925 61
	14,849 55	91,074 55
	\$125,086 25	\$125,086 25

TREASURER in account with METROPOLITAN SEWERAGE LOAN FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Jan. 1, 1897, . .	\$67,078 67		-		-	-		\$67,078 67	
Receipts in 1897 : — From Metropolitan Sewerage Bonds, .	80,000 00		-		-	-		80,000 00	
Payments in 1897 : — For Expenses,	-		\$65,980 71		-	-	\$65,980 71		-
Balances on hand Dec. 31, 1897, . .	-		81,092 96		-	-	81,092 96		-
	\$147,078 67		\$147,078 67		-	-	\$147,078 67		\$147,078 67

TREASURER in account with PREMIUM ON METROPOLITAN SEWERAGE LOAN FUND.

To Premium received on Metropolitan Sewerage Loan,	\$5,084 80	By D. W. Howland, repaid,	\$90 40
	\$5,084 80	Interest on Metropolitan Sewerage Loan, .	4,994 40
			\$5,084 80

TREASURER in account with METROPOLITAN SEWERAGE, NEPONSET RIVER VALLEY, LOAN FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Jan. 1, 1897, . . .		\$123,592 81	-		-	-		-	\$123,592 81
Receipts in 1897 : — From Metropolitan Sewerage, Neponset River Valley, Bonds, . . .		300,000 00	-		-	-		-	300,000 00
Payments in 1897 : — For Expenses, . . .		-	\$311,387 88		-	-	\$311,387 88		-
Balances on hand Dec. 31, 1897, . . .		-	112,204 98		-	-	112,204 98		-
	\$423,592 81	\$423,592 81			-	-	\$423,592 81	\$423,592 81	

TREASURER in account with PREMIUMS ON METROPOLITAN SEWERAGE, NEPONSET RIVER VALLEY, LOAN FUND.

To Premium received on Metropolitan Sewerage, Neponset River Valley, Loan, . . .	\$20,940 00	By E. H. Gay & Co., repaid, . . .	\$540 00
	\$20,940 00	Interest on Metropolitan Sewerage Loan, . .	20,400 00
			\$20,940 00

TREASURER in account with METROPOLITAN WATER LOAN FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Jan. 1, 1897, . . .	\$2,164,762 35		-		\$739,202 00	-		-	\$2,893,964 35
Receipts in 1897 :—									
From Ayer Notes, . . .	9,500 00				-	\$9,500 00			
Adams Note, . . .	10,000 00				-	10,000 00			
Bangor (Me.) Note, . . .	15,000 00				-	15,000 00			
Brockton Notes, . . .	75,000 00				-	75,000 00			
Canton Notes, . . .	25,000 00				-	25,000 00			
Chelsea Note, . . .	75,000 00				-	75,000 00			
Colrain Notes, . . .	2,500 00				-	2,500 00			
Commonwealth of Massachusetts Note, . . .	1,000,000 00				-	1,000,000 00			
Dedham Note, . . .	10,000 00				-	10,000 00			
Essex County Notes, . . .	150,000 00				-	150,000 00			
East Longmeadow Note, . . .	3,000 00				-	3,000 00			
Fall River Note, . . .	75,000 00				-	75,000 00			
Foxborough Note, . . .	5,000 00				-	5,000 00			
Georgetown Note, . . .	3,000 00				-	3,000 00			
Hubbardston Note, . . .	3,000 00				-	3,000 00			
Hampden County Note, . . .	25,000 00				-	25,000 00			
Holyoke Note, . . .	50,000 00				-	50,000 00			
Hadley Note, . . .	2,500 00				-	2,500 00			
Amounts carried forward, . . .	\$3,693,262 35		-		\$739,202 00	\$1,538,500 00		-	\$2,893,964 35

TREASURER in account with METROPOLITAN WATER LOAN FUND—Continued.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
<i>Amounts brought forward,</i>	\$3,693,262 35	-	\$739,202 00	\$1,538,500 00	-	\$2,893,964 35
From Huntington Note,						
Ipswich Note,	3,000 00	-	-	3,000 00	-	-
Lawrence Note,	4,500 00	-	-	4,500 00	-	-
Longmeadow Note,	100,000 00	-	-	100,000 00	-	-
Leominster Note,	5,000 00	-	-	5,000 00	-	-
Leominster Note,	20,000 00	-	-	20,000 00	-	-
Laconia, N. H., Note,	15,000 00	-	-	15,000 00	-	-
Medford Note,	75,000 00	-	-	75,000 00	-	-
Middlesex County Notes,	110,000 00	-	-	110,000 00	-	-
Manchester Note,	50,000 00	-	-	50,000 00	-	-
Needham Notes,	32,000 00	-	-	32,000 00	-	-
Newburyport Notes,	20,000 00	-	-	20,000 00	-	-
Natick Notes,	20,000 00	-	-	20,000 00	-	-
Norton Note,	3,000 00	-	-	3,000 00	-	-
Oxford Notes,	7,500 00	-	-	7,500 00	-	-
Princeton Note,	1,000 00	-	-	1,000 00	-	-
Revere Notes,	10,000 00	-	-	10,000 00	-	-
Reading Note,	6,500 00	-	-	6,500 00	-	-
Rowley Notes,	3,200 00	-	-	3,200 00	-	-
Rockland Note,	10,000 00	-	-	10,000 00	-	-
Rehoboth Note,	5,000 00	-	-	5,000 00	-	-
Saugus Notes,	20,000 00	-	-	20,000 00	-	-
Sturbridge Notes,	5,000 00	-	-	5,000 00	-	-
Stamford (Ct.) Note,	10,000 00	-	-	10,000 00	-	-

Salem Note,	30,000 00	-	30,000 00	-	-	-
Sandwich Note,	1,000 00	-	1,000 00	-	-	-
Swampscott Note,	2,000 00	-	2,000 00	-	-	-
So. Hadley Note,	20,000 00	-	20,000 00	-	-	-
Taunton Note,	35,000 00	-	35,000 00	-	-	-
Warren Notes,	21,500 00	-	21,500 00	-	-	-
West Newbury Note,	3,000 00	-	3,000 00	-	-	-
Williamstown Note,	5,000 00	-	5,000 00	-	-	-
Walpole Notes,	30,000 00	-	30,000 00	-	-	-
Attorney General's Expenses,	1,433 34	-	-	-	-	1,433 34
A. F. Bridgman, Auditor,	7,425 36	-	-	-	-	7,425 36
W. W. Davenport, Secy.,	50 00	-	-	-	-	50 00
Metropolitan Water Loan Bonds,	6,000,000 00	-	-	-	-	6,000,000 00
Metropolitan Water Loan Sinking Fund,	36,727 77	-	500 00	-	-	36,227 77
State Highway Loan Fund,	11 20	-	-	-	-	11 20
Payments in 1897:—						
For Attleborough Bonds,	-	39,000 00	-	9,000 00	-	-
Ayer Notes,	-	10,500 00	-	10,500 00	-	-
Adams Note,	-	10,000 00	-	10,000 00	-	-
Auburn Note,	-	15,000 00	-	15,000 00	-	-
Abington Note,	-	5,000 00	-	5,000 00	-	-
Boston Bonds,	-	1,000 00	-	1,000 00	-	-
Belfast, Me., Bonds,	-	4,000 00	-	4,000 00	-	-
Brockton Notes,	-	170,000 00	-	170,000 00	-	-
Bangor, Me., Notes,	-	70,000 00	-	70,000 00	-	-
Bristol County Note,	-	15,000 00	-	15,000 00	-	-
Chicopee Notes,	-	48,500 00	-	48,500 00	-	-
Amounts carried forward,	\$10,422,110 02	\$358,000 00	\$2,222,200 00	\$1,097,202 00	-	\$8,939,112 02

TREASURER in account with METROPOLITAN WATER LOAN FUND — Continued.

TRANSACTIONS.	CASH.		SECURITIES.		Dr.	TOTAL FUND.	Cr.
	Dr.	Cr.	Dr.	Cr.			
<i>Amounts brought forward,</i>	\$10,422,110 02	\$858,000 00	\$1,097,202 00	\$2,222,200 00	-	\$8,939,112 02	-
For Calais, Me., Notes,	-	20,000 00	20,000 00	-	-	-	-
Canton Notes,	-	58,000 00	58,000 00	-	-	-	-
Commonwealth of Massachusetts Note,	-	1,000,000 00	1,000,000 00	-	-	-	-
Colrain Notes,	-	15,000 00	15,000 00	-	-	-	-
Chelsea Notes,	-	195,000 00	195,000 00	-	-	-	-
Danvers Bonds,	-	7,000 00	7,000 00	-	-	-	-
Dover, N. H., Note,	-	13,000 00	13,000 00	-	-	-	-
Dedham Note,	-	10,000 00	10,000 00	-	-	-	-
Essex County Notes,	-	150,000 00	150,000 00	-	-	-	-
East Longmeadow Note,	-	3,000 00	3,000 00	-	-	-	-
Foxborough Note,	-	5,000 00	5,000 00	-	-	-	-
Fall River Note,	-	75,000 00	75,000 00	-	-	-	-
Framingham Notes,	-	60,000 00	60,000 00	-	-	-	-
Fitchburg Notes,	-	106,000 00	100,000 00	-	-	-	-
Georgetown Note,	-	3,000 00	3,000 00	-	-	-	-
Gloucester Notes,	-	29,000 00	29,000 00	-	-	-	-
Holyoke Notes,	-	50,000 00	50,000 00	-	-	-	-
Holbrook Notes,	-	25,000 00	25,000 00	-	-	-	-
Hudson Bonds,	-	8,000 00	8,000 00	-	-	-	-
Hanover Note,	-	1,000 00	1,000 00	-	-	-	-
Hadley Note,	-	5,000 00	5,000 00	-	-	-	-
Hampden County Note,	-	25,000 00	25,000 00	-	-	-	-
Hubbardston Note,	-	3,000 00	3,000 00	-	-	-	-

Huntington Note,	3,000 00	8,000 00	-	-	-	-
Ipswich Bonds,	58,000 00	58,000 00	-	-	-	-
Ipswich Note,	4,500 00	4,500 00	-	-	-	-
Lynn Bonds,	4,000 00	4,000 00	-	-	-	-
Lynn Notes,	75,000 00	75,000 00	-	-	-	-
Lawrence Note,	100,000 00	100,000 00	-	-	-	-
Lincoln Bonds,	1,000 00	1,000 00	-	-	-	-
Leominster Notes,	40,000 00	40,000 00	-	-	-	-
Longmeadow Notes,	7,500 00	7,500 00	-	-	-	-
Laconia, N. H., Note,	15,000 00	15,000 00	-	-	-	-
Lewiston, Me., Note,	60,000 00	60,000 00	-	-	-	-
Leicester Note,	6,000 00	6,000 00	-	-	-	-
Middleton Notes,	2,500 00	2,500 00	-	-	-	-
Middlesex County Note,	100,000 00	100,000 00	-	-	-	-
Middlesex County Bonds,	10,000 00	10,000 00	-	-	-	-
Malden Bonds,	25,800 00	25,800 00	-	-	-	-
Manchester, N. H., Note,	50,000 00	50,000 00	-	-	-	-
Manchester, N. H., Bonds,	10,000 00	10,000 00	-	-	-	-
Medford Notes,	75,000 00	75,000 00	-	-	-	-
Melrose Bonds,	27,000 00	27,000 00	-	-	-	-
Marlborough Note,	40,000 00	40,000 00	-	-	-	-
Natick Notes,	30,000 00	30,000 00	-	-	-	-
Needham Notes,	47,000 00	47,000 00	-	-	-	-
Norton Note,	3,000 00	3,000 00	-	-	-	-
North Brookfield Note,	5,000 00	5,000 00	-	-	-	-
Newburyport Notes,	40,000 00	40,000 00	-	-	-	-
New Britain, Conn., Bonds,	36,000 00	36,000 00	-	-	-	-
Oxford Notes,	13,500 00	13,500 00	-	-	-	-
Princeton Notes,	4,000 00	4,000 00	-	-	-	-
<i>Amounts carried forward,</i>	\$10,422,110 02	\$3,110,800 00	\$3,850,002 00	\$2,222,200 00	-	\$8,939,112 02

TREASURER in account with METROPOLITAN WATER LOAN FUND — Concluded.

TRANSACTIONS.	Dr.	CASH.	Cr.	SECURITIES.			Dr.	TOTAL FUND.	Cr.
				Dr.	SECURITIES.	Cr.			
<i>Amounts brought forward,</i>	.	\$10,422,110 02	\$8,110,800 00	\$3,850,002 00	\$2,225,200 00		-	\$8,939,112 02	
For Quincy Bonds,	.	-	7,000 00	7,000 00		-	-	-	-
Quincy Notes,	.	-	91,000 00	91,000 00		-	-	-	-
Revere Note,	.	-	3,500 00	3,500 00		-	-	-	-
Revere Bonds,	.	-	14,000 00	14,000 00		-	-	-	-
Rowley Notes,	.	-	4,100 00	4,100 00		-	-	-	-
Reading Notes,	.	-	16,500 00	16,500 00		-	-	-	-
Rehoboth Notes,	.	-	10,000 00	10,000 00		-	-	-	-
Rockland Notes,	.	-	25,000 00	25,000 00		-	-	-	-
Sharon Note,	.	-	3,000 00	3,000 00		-	-	-	-
Stoughton Notes,	.	-	28,000 00	28,000 00		-	-	-	-
Saugus Notes,	.	-	45,000 00	45,000 00		-	-	-	-
Southwick Note,	.	-	3,000 00	3,000 00		-	-	-	-
Stamford (Ct.) Note,	.	-	10,000 00	10,000 00		-	-	-	-
Somerville Bonds,	.	-	6,000 00	6,000 00		-	-	-	-
Sandwich Note,	.	-	1,000 00	1,000 00		-	-	-	-
Stoneham Bonds,	.	-	5,000 00	5,000 00		-	-	-	-
Salem Bonds,	.	-	30,000 00	30,000 00		-	-	-	-
Southampton Note,	.	-	2,500 00	2,500 00		-	-	-	-
South Hadley Note,	.	-	20,000 00	20,000 00		-	-	-	-
Sturbridge Note,	.	-	5,000 00	5,000 00		-	-	-	-
Taunton Notes,	.	-	65,000 00	65,000 00		-	-	-	-
Upton Notes,	.	-	7,000 00	7,000 00		-	-	-	-
West Newbury Notes,	.	-	6,000 00	6,000 00		-	-	-	-

Westborough Bonds,	6,000 00	6,000 00	6,000 00	6,000 00	6,000 00
Ware Note,	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00
Warren Notes,	28,000 00	28,000 00	28,000 00	28,000 00	28,000 00
Waterbury, Conn., Note,	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00
Winthrop Note,	15,000 00	15,000 00	15,000 00	15,000 00	15,000 00
Walpole Notes,	30,000 00	30,000 00	30,000 00	30,000 00	30,000 00
Williamstown Note,	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00
West Springfield Note,	10,000 00	10,000 00	10,000 00	10,000 00	10,000 00
Wakefield Note,	20,000 00	20,000 00	20,000 00	20,000 00	20,000 00
Wayland Bonds,	500 00	500 00	500 00	500 00	500 00
Worcester County Note,	15,000 00	15,000 00	15,000 00	15,000 00	15,000 00
Wellesley Note,	20,000 00	20,000 00	20,000 00	20,000 00	20,000 00
Commissioners and Expenses,	4,769,399 36	4,769,399 36	4,769,399 36	4,769,399 36	4,769,399 36
Balances on hand Dec. 31, 1897,	1,931,810 66	1,931,810 66	1,931,810 66	1,931,810 66	1,931,810 66
	\$10,422,110 02	\$10,422,110 02	\$10,422,110 02	\$10,422,110 02	\$10,422,110 02
				2,237,902 00	
				\$4,460,102 00	\$4,460,102 00
					\$8,989,112 02
					\$8,989,112 02

SCHEDULE OF SECURITIES IN METROPOLITAN WATER LOAN FUND.

Abington Notes,	\$5,000 00	Amount brought forward,	\$94,000 00
Adams Bonds,	5,000 00	Boston Bonds,	1,000 00
Attleborough Fire District Bonds,	9,000 00	Bristol County Notes,	15,000 00
Auburn (Me.) Notes,	15,000 00	Brockton Bonds,	96,000 00
Ayer Notes,	1,000 00	Brockton Notes,	95,000 00
Bangor (Me.) Notes,	55,000 00	Calais (Me.) Notes,	20,000 00
Belfast (Me.) Bonds,	4,000 00		
Amount carried forward,	\$94,000 00	Amount carried forward,	\$261,000 00

SCHEDULE OF SECURITIES IN METROPOLITAN WATER LOAN FUND — Concluded.

<i>Amount brought forward,</i>	<i>Amount brought forward,</i>		
\$251,000 00	\$1,617,502 00		
Canton Notes,	North Brookfield Notes,		
Chelsea Notes,	Oxford Notes,		5,000 00
Chicopee Notes,	Princeton Notes,		6,000 00
Colrain Notes,	Quincy Bonds,		3,000 00
Danvers Bonds,	Quincy Notes,		7,000 00
Dover (N. H.) Notes,	Reading Notes,		91,000 00
Everett Notes,	Rehoboth Notes,		10,000 00
Fitchburg Notes,	Revere Bonds,		5,000 00
Framingham Notes,	Revere Notes,		14,000 00
Gloucester Notes,	Rockland Notes,		3,500 00
Great Barrington Bonds,	Rockport Bonds,		15,000 00
Hadley Notes,	Rowley Note,		40,000 00
Hanover Notes,	Rutland Notes,		900 00
Hatfield Bonds,	Saugus Bonds,		24,500 00
Holbrook Notes,	Saugus Notes,		36,000 00
Hudson Bonds,	Sharon Notes,		25,000 00
Hull Bonds,	Somerville Bonds,		3,000 00
Ipswich Bonds,	Southampton Notes,		6,000 00
Leicester Notes,	Southwick Notes,		2,500 00
Leominster Notes,	Stoneham Bonds,		3,000 00
Lewiston (Me.) Notes,	Stoughton Notes,		6,000 00
Lincoln Bonds,	Swampscott Notes,		28,000 00
Longmeadow Notes,	Taunton Bonds,		26,000 00
Lowell Notes,	Taunton Notes,		9,000 00
Lynn Bonds,	Upton Notes,		30,000 00
Lynn Notes,	Wakefield Notes,		7,000 00
			20,000 00

Malden Bonds,	25,800 00	Walpole Bonds,	56,000 00
Manchester (N. H.) Bonds,	10,000 00	Ware Notes,	8,000 00
Mansfield Bonds,	25,000 00	Warren Notes,	6,500 00
Marlborough Bonds,	50,000 00	Waterbury (Ct.) Notes,	50,000 00
Marlborough Notes,	40,000 00	Wayland Bonds,	500 00
Massachusetts Bonds (Metropolitan Parks),	200,000 00	Webster Bonds,	10,000 00
Melrose Bonds,	27,000 00	Wellesley Notes,	20,000 00
Middlesex County Notes,	80,000 00	Westborough Bonds,	6,000 00
Middleton Notes,	2,500 00	West Newbury Notes,	3,000 00
Natick Notes,	10,000 00	West Springfield Notes,	10,000 00
Needham Notes,	25,000 00	Winthrop Notes,	15,000 00
New Britain (Ct.) Bonds,	36,000 00	Worcester County Notes,	15,000 00
Newburyport Notes,	20,000 00		
<i>Amount carried forward,</i>	\$1,517,502 00		\$2,287,902 00

TREASURER in account with PREMIUM ON METROPOLITAN WATER LOAN FUND.

To Premium received on Metropolitan Water Loan,	\$487,924 60	By Expenses of Loan, Advertising, Engraving, etc.,	\$2,909 13
		Metropolitan Water Loan Sinking Fund,	485,015 47
	\$487,924 60		\$487,924 60

TREASURER in account with STATE HIGHWAY LOAN FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances on hand Jan 1, 1897, . . .	\$141,306 16	-	-	-	-	\$141,306 16
Receipts in 1897 :—						
From Assessments :—						
Berkshire County, . . .	15,768 03	-	-	-	-	15,768 03
Bristol County, . . .	2,771 04	-	-	-	-	2,771 04
Barnstable County, . . .	3,354 07	-	-	-	-	3,354 07
Dukes County, . . .	1,578 08	-	-	-	-	1,578 08
Essex County, . . .	1,437 35	-	-	-	-	1,437 35
Hampden County, . . .	10,467 94	-	-	-	-	10,467 94
Hampshire County, . . .	4,196 63	-	-	-	-	4,196 63
Middlesex County, . . .	10,492 87	-	-	-	-	10,492 87
Norfolk County, . . .	9,881 53	-	-	-	-	9,881 53
Nantucket County, . . .	1,185 02	-	-	-	-	1,185 02
Plymouth County, . . .	10,675 54	-	-	-	-	10,675 54
Worcester County, . . .	42,059 04	-	-	-	-	42,059 04
Winchester, . . .	200 00	-	-	-	-	200 00
W. H. Carberry, . . .	58 50	-	-	-	-	58 50
Interest on Assessments :—						
Barnstable County, . . .	86 65	-	-	-	-	86 65
Dukes County, . . .	210 88	-	-	-	-	210 88
Norfolk County, . . .	179 51	-	-	-	-	179 51
Nantucket County, . . .	127 60	-	-	-	-	127 60
Lowell and Lawrence St. Ry. Co., . . .	289 52	-	-	-	-	289 52

Worcester and Suburban St. Ry. Co.,	813 64	-	-	-	813 64
State Highway Bonds sold, . .	700,000 00	-	-	-	700,000 00
State Highway Loan Sinking Fund,	18,290 00	-	-	-	18,290 00
Holden,	70	-	-	-	70
Payments in 1897 : —					
For Commissioners and Expenses, . .	-	\$507,715 55	-	\$507,715 55	-
Balances on hand Dec. 31, 1897, . .	-	467,714 70	-	467,714 70	-
	\$975,430 25	\$975,430 25	-	\$975,430 25	\$975,430 25

TREASURER in account with PREMIUM ON STATE HIGHWAY LOAN FUND.

To Premium received on State Highway Loan,	\$41,587 00	By State Highway Loan Sinking Fund, . .	\$41,587 00
	\$41,587 00		\$41,587 00

TREASURER in account with STATE HOUSE CONSTRUCTION LOAN FUND.

TRANSACTIONS.	CASE.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balances on hand Jan. 1, 1897, . . .	\$43,517 61	-	-	-	-	\$43,517 61
Receipts in 1897 : —						
From Murdock Parlor Grate Co., . .	2,810 00	-	-	-	-	2,810 00
State House Loan Fund, 1901, . .	4,500 00	-	-	-	-	4,500 00
State House Construction Loan						
Fund, Memorial Hall, . . .	13,451 75	-	-	-	-	13,451 75
State House Loans Sinking Fund, .	3,954 79	-	-	-	-	3,954 79
State House Construction Bonds,	125,000 00	-	-	-	-	125,000 00
Payments in 1897 : —						
For Commissioners, Architect Ex-	-	\$162,601 67	-	-	\$162,601 67	-
penses, etc., . . .	-	30,632 48	-	-	30,632 48	-
Balances on hand Dec. 31, 1897, . .	\$193,234 16	\$193,234 15	-	-	\$193,234 15	\$193,234 15

TREASURER in account with STATE HOUSE CONSTRUCTION LOAN FUND, BULFINCH FRONT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Jan. 1, 1897, . . . No Receipts in 1897.		\$362,244 10	-		-	-		-	\$362,244 10
Payments in 1897:—									
For Expenses,		-	\$185,414 14		-	-		\$185,414 14	-
Balances on hand Dec. 31, 1897, . . .		-	176,829 96		-	-		176,829 96	-
		\$362,244 10	\$362,244 10		-	-		\$362,244 10	\$362,244 10

TREASURER in account with STATE HOUSE CONSTRUCTION LOAN FUND, MEMORIAL HALL.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Jan. 1, 1897, . . . No Receipts in 1897.		\$249,974 00	-		-	-		-	\$249,974 00
Payments in 1897:—									
For Expenses,		-	\$60,186 01		-	-		\$60,186 01	-
Balances on hand Dec. 31, 1897, . . .		-	189,787 99		-	-		189,787 99	-
		\$249,974 00	\$249,974 00		-	-		\$249,974 00	\$249,974 00

TREASURER *in account with* STATE HOUSE LOAN FUND, 1901.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances on hand Jan. 1, 1897, . . .	\$390,003 54	-	-	-	-	\$390,003 54
Receipts in 1897 :—						
From City of Boston, Rent, . . .	1,200 00	-	-	-	-	1,200 00
W. Lumb Co., overpayment, . . .	10 00	-	-	-	-	10 00
Payments in 1897 :—						
For Expenses, . . .	-	\$301,130 80	-	-	\$301,130 80	-
Balances on hand Dec. 31, 1897, . . .	-	90,082 74	-	-	90,082 74	-
	\$391,213 54	\$391,213 54	-	-	\$391,213 54	\$391,213 54

TRUST DEPOSITS.

TREASURER in account with AMERICAN LEGION OF HONOR, TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1897, . . .		-	-	\$430,000 00		-		-	\$430,000 00
No transactions in 1897.									
Balances on hand Dec. 31, 1897, . .		-	-	-	-	\$430,000 00	\$430,000 00		-
		-	-	\$430,000 00	\$430,000 00	\$430,000 00	\$430,000 00	\$430,000 00	\$430,000 00

SCHEDULE OF SECURITIES IN AMERICAN LEGION OF HONOR, TRUST DEPOSIT.

Boston Bonds,	\$100,000 00							<i>Amount brought forward,</i>	\$251,000 00
Brookton Bonds,	44,000 00							Lynn Bonds,	10,000 00
Cambridge Bonds,	25,000 00							Marlborough Bonds,	5,000 00
Cleveland Bonds,	5,000 00							Middleborough Bonds,	5,000 00
Concord, N. H., Bonds,	4,000 00							Nashua, N. H., Bonds,	5,000 00
Detroit Bonds,	5,000 00							Needham Bonds,	10,000 00
Dover, N. H., Bonds,	5,000 00							New Britain, Conn., Bonds,	5,000 00
Enfield, Conn., Bonds,	10,000 00							Newton Bonds,	50,000 00
Gloucester Bonds,	2,000 00							Orange Bonds,	4,000 00
Haverhill Bonds,	10,000 00							Portsmouth, N. H., Bonds,	15,000 00

Holyoke Bonds,	6,000 00	Providence, R. I., Bonds,	20,000 00
Keene, N. H., Bonds,	8,000 00	Quincy Bonds,	10,000 00
Leominster Bonds,	10,000 00	Reading Bonds,	20,000 00
Lowell Bonds,	20,000 00	Mass Bonds (Abolition of Grade Crossings),	20,000 00
<i>Amount carried forward,</i>	\$251,000 00		\$130,000 00

DR. TREASURER *in account with* INCOME OF AMERICAN LEGION OF HONOR, TRUST DEPOSIT. CR.

To Income for 1897,	\$17,125 00	By American Legion of Honor,	\$17,125 00
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TREASURER *in account with* AMERICAN WHEELMEN'S ACCIDENT ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances Jan. 1, 1897,		-	-		\$228 25	-		-	\$228 25
No transactions in 1897.									
Balances Dec. 31, 1897:—									
Certificate of Deposit in First Nat.		-	-		-	\$228 25		\$228 25	-
Bank of Westfield,		-	-		\$228 25	\$228 25		\$228 25	\$228 25

TREASURER in account with ATLAS ACCIDENT INSURANCE CO. OF BOSTON, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897, No transactions in 1897.	-	-	\$6,000 00	-	-	\$6,000 00
Balances Dec. 31, 1897: —						
Everett Bond,	-	-	-	\$5,000 00	-	-
Enfield Conn. Bond,	-	-	-	1,000 00	\$6,000 00	-
	-	-	\$6,000 00	\$6,000 00	\$6,000 00	\$6,000 00

TREASURER in account with INCOME OF ATLAS ACCIDENT INSURANCE CO. OF BOSTON, TRUST DEPOSIT.

Dr. Cr.

	CASH.		Cash on hand Dec. 31, 1897,	
	Dr.	Cr.		
Cash on hand Jan. 1, 1897,		\$240 00		\$480 00
Income for 1897,		240 00		
		\$480 00		\$480 00

TREASURER in account with ATLAS ASSURANCE Co., LONDON, ENG., TRUST DEPOSIT.

TRANSACTIONS.	CASE.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$200,000 00	-	-	\$200,000 00
No transactions in 1897.						
Balances Dec. 31, 1897:—						
Boston Bonds,	-	-	-	\$180,000 00	-	-
Fitchburg R.R. Bonds,	-	-	-	20,000 00	\$200,000 00	-
	-	-	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00

**TREASURER in account with INCOME OF ATLAS ASSURANCE Co. OF LONDON, ENG.,
TRUST DEPOSIT. CR.**

Income for 1897,	By Agency, Bank British North America, .	
	Dr.	Cr.
	\$8,200 00	\$8,200 00
	\$8,200 00	\$8,200 00

TREASURER in account with INCOME OF BAY STATE BENEFICIARY ASSOCIATION, TRUST

Dr.	Cr.
DEPOSIT.	

Cash on hand Jan. 1, 1897.	\$5,067 41
Income for 1897,	823 62
By Bay State Beneficiary Association, Receivers Bay State Beneficiary Association,	\$5,890 03
\$2,456 16 3,423 87	\$5,890 03

TREASURER in account with BERKSHIRE HEALTH AND ACCIDENT ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances Jan. 1, 1897,		\$1,000 00						\$1,000 00	
Receipts in 1897 : —									
From Association for investment,		1,500 00						1,500 00	
Payments in 1897 : —									
To Association,			\$1,000 00					\$1,000 00	
Neptune Fire Marine Ins. Co. for 15 shares Howard Nat. Bank,			1,500 00		\$1,500 00				
Balances Dec. 31, 1897 : —									
Howard Nat. Bank 15 shares,						\$1,500 00	1,500 00		
		\$2,500 00			\$1,500 00	\$1,500 00		\$2,500 00	\$2,500 00

TREASURER *in account with* INCOME OF BERKSHIRE HEALTH AND ACCIDENT ASSOCIATION, TRUST DEPOSIT.

DR. CR.

Cash on hand Jan. 1, 1897,	\$333 75	By Berkshire Health and Accident Association,	\$316 25
Income for 1897,	75 00	Cash on hand, Dec. 31, 1897,	92 50
	<u>\$408 75</u>		<u>\$408 75</u>

TREASURER *in account with* BERKSHIRE LIFE INSURANCE CO., TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balances Jan. 1, 1897,	-	-	\$100,000 00	-	-	\$100,000 00
No transactions in 1897.						
Balances Dec. 31, 1897 :—	-	-	-	\$100,000 00	\$100,000 00	-
United States Bonds,	-	-	\$100,000 00	\$100,000 00	\$100,000 00	\$100,000 00

TREASURER in account with BOSTON ELEVATED RAILWAY CO., TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Receipts in 1897 : — From Company under Section 18, Chap. 500 Acts of 1897,	\$300,000 00	-	-	-	-	\$300,000 00
Payments in 1897 : — For Massachusetts Bonds,	-	\$300,000 00	\$300,000 00	-	-	-
Balances Dec. 31, 1897 : — Metropolitan Sewerage, Neponset River Valley, Bonds, State House Construction Bonds, . . Armory Bonds,	- - - -	- - - -	- - - -	\$185,000 00 125,000 00 40,000 00	- - \$300,000 00	- - -
	\$300,000 00	\$300,000 00	\$300,000 00	\$300,000 00	\$300,000 00	\$300,000 00

TREASURER in account with BOSTON MUTUAL LIFE ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.	TOTAL FUND.	
	DR.	CR.	DR.	DR.	CR.
Balances Jan. 1, 1897,	-	-	\$20,000 00	-	\$20,000 00
No transactions in 1897.					
Balances Dec. 31, 1897:—					
Boston Bonds,	-	-	\$3,000 00	-	-
Boston and Albany R.R. Bonds,	-	-	2,000 00	-	-
Fitchburg R.R. Bonds,	-	-	2,000 00	-	-
Haverhill Bonds,	-	-	1,000 00	-	-
Lynn Bonds,	-	-	5,000 00	-	-
Massachusetts Bonds,	-	-	5,000 00	-	-
Providence Bonds,	-	-	2,000 00	\$20,000 00	-
	-	-	\$20,000 00	\$20,000 00	\$20,000 00

TREASURER in account with INCOME OF BOSTON MUTUAL LIFE ASSOCIATION, TRUST DEPOSIT. CR.

	CASH.		TOTAL FUND.
	DR.	CR.	DR.
Cash on hand Jan. 1, 1897,	\$765 00	-	\$1,530 00
Income for 1897,	765 00	-	-
	\$1,530 00	-	\$1,530 00

TREASURER in account with BRITISH AND FOREIGN MARINE INSURANCE CO., TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances Jan. 1, 1897,	-	-	-	\$304,839 80	-	-	-	\$304,839 80	-
Receipts in 1897 :—									
From Fitchburg R.R. Bonds, . .	\$50,000 00		-	-	\$50,000 00	-	-	-	-
Old Colony R.R. Bonds, . .	12,000 00		-	-	12,000 00	-	-	-	-
Providence & Worcester R.R. Bonds,	50,000 00		-	-	50,000 00	-	-	-	-
Company for investment, . .	112,000 00		-	-	-	-	-	112,000 00	-
Payments in 1897 :—									
For Metropolitan Parks Bonds, .	-	\$12,000 00	12,000 00	12,000 00	-	-	-	-	-
New England R.R. Bonds, . .	-	50,000 00	50,000 00	50,000 00	-	-	-	-	-
Old Colony R.R. Bonds, . .	-	50,000 00	50,000 00	50,000 00	-	-	-	-	-
Company to invest,	-	112,000 00	112,000 00	-	-	-	\$112,000 00	-	-
Balances Dec. 31, 1897 :—									
Boston and Lowell R.R. Bonds, .	-	-	-	-	100,000 00	-	-	-	-
Boston and Maine R.R. Bonds, .	-	-	-	-	1,000 00	-	-	-	-
Boston, Clinton, Fitchburg, and New Bedford R.R. Bonds, . .	-	-	-	-	2,000 00	-	-	-	-
Eastern R.R. Bonds,	-	-	-	-	22,839 80	-	-	-	-
Fitchburg R.R. Bonds,	-	-	-	-	30,000 00	-	-	-	-
Old Colony R.R. Bonds,	-	-	-	-	87,000 00	-	-	-	-
Metropolitan Parks Bonds, . .	-	-	-	-	12,000 00	-	-	-	-
New England R.R. Bonds, . . .	-	-	-	-	50,000 00	-	804,839 80	-	-
	\$224,000 00	\$224,000 00	\$224,000 00	\$416,839 80	\$416,839 80	\$416,839 80	\$416,839 80	\$416,839 80	\$416,839 80

TREASURER *in account with* INCOME OF BRITISH AND FOREIGN MARINE INSURANCE Co.,
 DR. TRUST DEPOSIT. CR.

Income for 1897,	\$15,435 38	By F. G. Macomber, Atty.,	\$15,435 38
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TREASURER *in account with* CAPE COD SHIP CANAL Co., TRUST DEPOSIT.

TRANSACTIONS.	CASE.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	\$71,000 00	-	-	-	-	\$71,000 00
No receipts in 1897.						
Payments in 1897 :—						
To Thos. L. Livermore,	-	\$71,000 00	-	-	\$71,000 00	-
	\$71,000 00	\$71,000 00	-	-	\$71,000 00	\$71,000 00

**TREASURER in account with EMPLOYERS LIABILITY ASSURANCE CO., LIMITED, OF LONDON,
ENG., TRUST DEPOSIT.**

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$150,000 00	-	-	\$150,000 00
Receipts in 1897 :—						
From Dexter and Piscataquis R.R. Bonds,	\$15,000 00	-	-	\$15,000 00	-	-
Company to invest,	15,000 00	-	-	-	-	15,000 00
Payments in 1897 :—						
For State House Construction Bonds, Kidder, Peabody & Co., Attys., . .	-	\$15,000 00	15,000 00	-	\$15,000 00	-
Balances Dec. 31, 1897 :—						
Andover Bonds,	-	-	-	50,000 00	-	-
Dexter and Piscataquis R.R. Bonds, Lynn Bonds,	-	-	-	35,000 00	-	-
State House Construction Bonds, . .	-	-	-	50,000 00	-	-
	-	-	-	15,000 00	150,000 00	-
	\$90,000 00	\$90,000 00	\$155,000 00	\$165,000 00	\$165,000 00	\$165,000 00

**TREASURER in account with INCOME OF EMPLOYERS LIABILITY ASSURANCE CO., LIMITED,
Dr. OF LONDON, ENG., TRUST DEPOSIT. Cr.**

Income for 1897,	\$5,962 50	By Kidder, Peabody & Co., Attys.,	\$5,962 50
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TREASURER in account with EQUITABLE ACCIDENT INSURANCE ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$6,700 00	-	-	\$6,700 00
Receipts in 1897 :—						
From Fitchburg R.R. Stock,	\$6,700 00	-	-	\$6,700 00	-	-
Association to invest,	5,500 00	-	-	-	-	5,500 00
Payments in 1897 :—						
For Association to invest,	-	\$6,700 00	-	-	\$6,700 00	-
Maine Central R.R. Bonds,	-	2,500 00	2,500 00	-	-	-
Middlesex County Bonds,	-	3,000 00	3,000 00	-	-	-
Balances Dec. 31, 1897 :—						
Maine Central R.R. Bonds,	-	-	-	2,500 00	-	-
Middlesex County Bonds,	-	-	-	3,000 00	5,500 00	-
	\$12,200 00	\$12,200 00	\$12,200 00	\$12,200 00	\$12,200 00	\$12,200 00

TREASURER in account with INCOME OF FATHER MATHEW FRATERNAL ACCIDENT
ASSOCIATION, TRUST DEPOSIT.

Cash on hand Jun. 1, 1897, ..	.	.	.	\$180 00	By New England Mutual Accident Association, ..	.	.	.	.	\$200 00
Income for 1897, ..	.	.	.	20 00		.	.	.	.	\$200 00
				\$200 00						\$200 00

TREASURER *in account with* FRANKFORT MARINE, ACCIDENT AND PLATE GLASS INSURANCE
Co., TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.
	Dr.	Cr.	Dr.	Cr.	
Receipts in 1897 : —					
From Company to invest, . . .	\$200,000 00	—	—	—	\$200,000 00
Payments in 1897 : —					
For United States Bonds, . . .	—	\$200,000 00	\$200,000 00	—	—
Balances Dec. 31, 1897 : —					
United States Bonds, . . .	—	—	—	\$200,000 00	—
	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00

**TREASURER in account with INCOME OF FRANKFORT MARINE ACCIDENT AND PLATE
GLASS INSURANCE CO., TRUST DEPOSIT.**

Dr.

Cr.

Income for 1897,	\$6,000 00	By Frankfort Marine, Accident and Plate Glass Ins. Co.,
		\$6,000 00

**TREASURER in account with GREENFIELD LIFE ASSOCIATION OF GREENFIELD MASS., TRUST
DEPOSIT.**

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$4,376 00	-	-	\$4,376 00
Receipts in 1897 :—						
From Certificate of Deposit,	\$76 00	-	-	\$76 00	-	-
Interstate Mortgage Trust Co. of Greenfield,	4,500 00	-	-	4,500 00	-	-
Association to invest,	9,500 00	-	-	-	-	9,500 00
Payments in 1897 :—						
For Income Greenfield Life Ass'n of Greenfield Mass. Trust Deposit,	-	\$76 00	-	-	\$76 00	-
Interstate Mortgage Trust Co.,	-	4,500 00	4,500 00	-	-	-
<i>Amounts carried forward,</i>	\$14,076 00	\$4,576 00	\$9,376 00	\$4,576 00	\$76 00	\$14,376 00

TREASURER in account with GREENFIELD LIFE ASSOCIATION OF GREENFIELD MASS., TRUST
DEPOSIT — Concluded.

TRANSACTIONS.	CASE.		SECURITIES.		DR.	TOTAL FUND.	
	DR.	CR.	DR.	CR.		DR.	CR.
<i>Amounts brought forward,</i>	\$14,076 00	\$4,576 00	\$9,376 00	\$4,576 00		\$76 00	\$14,376 00
For Certificate of Deposit,	-	5,000 00	5,000 00	-		-	-
Association to invest,	-	4,500 00	-	-		4,500 00	-
Balances Dec. 31, 1897:—							
United States Bond,	-	-	-	1,000 00		-	-
Certificates of Deposit,	-	-	-	8,800 00		9,800 00	-
	\$14,076 00	\$14,076 00	\$14,376 00	\$14,376 00		\$14,376 00	\$14,376 00

TREASURER in account with INCOME OF GREENFIELD LIFE ASSOCIATION OF GREENFIELD
MASS., TRUST DEPOSIT. Cr.

Cash on hand Jan. 1, 1897,	.	.	.	\$50 00	By Greenfield Life Association of Greenfield,	\$289 50
Income for 1897,	.	.	.	202 00	Cash on hand Dec. 31, 1897,	12 50
				\$252 00		\$252 00

TREASURER in account with GREYLOCK BENEFICIARY ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances Jan. 1, 1897,		-	-		\$122 98	-		-	\$122 98
No transactions in 1897.									
Balances Dec. 31, 1897 :—									
North Adams Savings Bank, Book of		-	-		-	\$122 98		\$122 98	-
Deposit,		-	-		\$122 98	\$122 98		\$122 98	\$122 98

TREASURER in account with INDUSTRIAL MUTUAL ACCIDENT ASSOCIATION OF BOSTON, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances Jan. 1, 1897,		-	-		\$500 00	-		-	\$500 00
No transactions in 1897.									
Balances Dec. 31, 1897 :—									
Deposit in Boston Penny Savings Bank,		-	-		-	\$500 00		\$500 00	-
		-	-		\$500 00	\$500 00		\$500 00	\$500 00

TREASURER in account with JOHN HANCOCK MUTUAL LIFE INSURANCE CO., TRUST DEPOSIT.

TRANSACTIONS.	CASE.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$100,000 00	-	-	\$100,000 00
No transactions in 1897.						
Balances Dec. 31, 1897 :—						
Massachusetts Danvers Hospital Loan	-	-	-	\$100,000 00	\$100,000 00	-
Bond,	-	-	\$100,000 00	\$100,000 00	\$100,000 00	\$100,000 00

TREASURER in account with INCOME OF JOHN HANCOCK MUTUAL LIFE INSURANCE
Co., TRUST DEPOSIT. CR.

Income for 1897,	\$8,500 00	By John Hancock Mut. Life Ins. Co., . . .	\$8,500 00
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TREASURER *in account with* LONDON ASSURANCE CORPORATION, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$100,000 00	-	-	\$100,000 00
No transactions in 1897.						
Balances Dec. 31, 1897:—						
Boston Bond,	-	-	-	\$100,000 00	\$100,000 00	-
	-	-	\$100,000 00	\$100,000 00	\$100,000 00	\$100,000 00

TREASURER *in account with* INCOME OF LONDON ASSURANCE CORPORATION, TRUST DEPOSIT.

Dr.		Cr.	
Income for 1897,	\$3,500 00	By Gustav Amsinch, <i>et al.</i> ,	\$3,500 00

**TREASURER in account with MAGDEBURG FIRE INSURANCE CO. OF MAGDEBURG, GERMANY,
TRUST DEPOSIT.**

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$200,000 00	-	-	\$200,000 00
No transactions in 1897.						
Balances Dec. 31, 1897 : —						
United States Bonds,	-	-	-	\$200,000 00	\$200,000 00	-
	-	-	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00

**TREASURER in account with INCOME OF MAGDEBURG FIRE INSURANCE CO. OF
MAGDEBURG, GERMANY, TRUST DEPOSIT. Cr.**

Income for 1897,	\$8,000 00	By Paul E. Rasor, Manager,	\$8,000 00
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TREASURER in account with MASONIC CASUALTY CO., TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,		-	\$1,000 00	-	-	\$1,000 00
No transactions in 1897.						
Balances Dec. 31, 1897:—						
Fitchburg R.R Preferred Stock, . .		-	-	\$1,000 00	\$1,000 00	-
		-	\$1,000 00	\$1,000 00	\$1,000 00	\$1,000 00

Dr. TREASURER in account with INCOME OF MASONIC CASUALTY CO., TRUST DEPOSIT. Cr.

	CASH.		Cash on hand Dec. 31, 1897,	
	Dr.	Cr.		
Cash on hand Jan. 1, 1897,		\$20 00		\$60 00
Income for 1897,		40 00		
		\$60 00		\$60 00

**TREASURER in account with MASONIC EQUITABLE ACCIDENT ASSOCIATION OF THE WORLD,
TRUST DEPOSIT.**

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$12,000 00	-	-	\$12,000 00
Receipts in 1897 :—						
From Association for investment,	\$2,500 00	-	-	-	-	2,500 00
Payments in 1897 :—						
For 25 shares Howard Nat. Bank,	-	\$2,500 00	2,500 00	-	-	-
Balances Dec. 31, 1897 :—						
Freeman National Bank Stock,	-	-	-	\$1,000 00	-	-
Howard National Bank Stock,	-	-	-	5,000 00	-	-
Lincoln National Bank Stock,	-	-	-	2,500 00	-	-
National Revere Bank Stock,	-	-	-	1,000 00	-	-
Third National Bank Stock,	-	-	-	3,500 00	-	-
Tremont National Bank Stock,	-	-	-	500 00	-	-
National Webster Bank Stock,	-	-	-	1,000 00	\$14,500 00	-
	\$2,500 00	\$2,500 00	\$14,500 00	\$14,500 00	\$14,500 00	\$14,500 00

**TREASURER in account with INCOME OF MASONIC EQUITABLE ACCIDENT ASSOCIATION
OF THE WORLD, TRUST DEPOSIT.**

Dr.

Cr.

Cash on hand Jan. 1, 1897,	\$382 50	By Masonic Equitable Accident Assn., . . .	\$590 00
Income for 1897,	477 50	Cash on hand Dec. 31, 1897,	270 00
	<u>\$860 00</u>		<u>\$860 00</u>

**TREASURER in account with MASONS FRATERNAL ACCIDENT ASSOCIATION OF AMERICA, TRUST
DEPOSIT.**

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$13,900 00	-	-	\$13,900 00
No transactions in 1897.						
Balances Dec 31, 1897:—				\$1,900 00		-
Boston and Albany R.R. Stock,	-	-	-	12,600 00	\$13,900 00	-
Westfield Notes,	-	-				
	-	-	\$13,900 00	\$13,900 00	\$13,900 00	\$13,900 00

TREASURER *in account with* INCOME OF MASONS FRATERNAL ACCIDENT ASSOCIATION
OF AMERICA, TRUST DEPOSIT. Cr.

Cash on hand,	\$104 40	Cash on hand Dec. 31, 1897,	\$712 40
Income for 1897,	608 00		
	\$712 40		\$712 40

TREASURER *in account with* MASSACHUSETTS BENEFIT LIFE ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances Jan. 1, 1897,		-	-		\$231,000 00	-		-	\$231,000 00
Receipts in 1897:—									
From Boston and Lowell R.R. Bonds,									
Boston and Winthrop Shore R.R.									
Bonds,	\$1,000 00		-		-	\$1,000 00		-	-
Bedford Bonds,	10,000 00		-		-	10,000 00		-	-
Chicago Bonds,	6,000 00		-		-	6,000 00		-	-
Des Moines Bonds,	6,000 00		-		-	6,000 00		-	-
Fitchburg R.R. Bonds,	8,000 00		-		-	8,000 00		-	-
Randolph Bonds,	12,000 00		-		-	12,000 00		-	-
Somerville Bonds,	8,000 00		-		-	8,000 00		-	-
	7,000 00		-		-	7,000 00		-	-

Saginaw Bonds,	7,000 00	-	-	7,000 00	-
Spencer Bonds,	2,000 00	-	-	2,000 00	-
Association to Invest,	9,000 00	-	-	-	9,000 00
Payments in 1897:—					
For Dover, N. H., Bonds,	-	\$6,000 00	6,000 00	-	-
Des Moines, Iowa, Bonds,	-	3,000 00	3,000 00	-	-
Association,	-	67,000 00	-	-	\$67,000 00
Balances Dec. 31, 1897,	-	-	-	173,000 00	173,000 00
	\$76,000 00	\$76,000 00	\$240,000 00	\$240,000 00	\$240,000 00

SCHEDULE OF SECURITIES IN MASSACHUSETTS BENEFIT LIFE ASSOCIATION, TRUST DEPOSIT.

		<i>Amount brought forward,</i>		
Bay City Bonds,	\$21,000 00			\$104,500 00
Boston and Lowell R.R. Bonds,	11,000 00			
Boston and Maine R.R. Bonds,	20,000 00			9,000 00
Cleveland Bonds,	7,000 00			4,000 00
Concord and Montreal R.R. Bonds,	4,000 00			8,000 00
Dover, N. H., Bonds,	6,000 00			5,000 00
Dexter and Piscataquis R.R. Bonds,	15,000 00			20,000 00
East Saginaw Bonds,	1,500 00			10,000 00
Fitchburg R.R. Bonds,	16,000 00			9,000 00
Franklin, N. H., Bonds,	3,000 00			3,500 00
<i>Amount carried forward,</i>	\$104,500 00			\$173,000 00

TREASURER *in account with* INCOME OF MASS. BENEFIT LIFE ASSOCIATION, TRUST
 DR. DEPOSIT. CR.

Cash on hand Jan. 1, 1897,	\$2,158 50	By Mass. Benefit Life Association,	\$7,000 00
Income for 1897,	8,652 00	Mutual Accident Assn., to correct error,	42 50
		Receiver Mass. Benefit Life Assn.,	2,324 25
		Cash on hand Dec. 31, 1897,	1,443 75
	\$10,810 50		\$10,810 50

TREASURER *in account with* MASSACHUSETTS MASONIC LIFE ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances Jan. 1, 1897,	-	-	-		\$3,000 00	-		-	\$3,000 00
No transactions in 1897.									
Balances Dec. 31, 1897:— Certificate of Deposit in Chicopee Nat. Bank,		-	-		-	\$3,000 00		\$3,000 00	-
		-	-		\$3,000 00	\$3,000 00		\$3,000 00	\$3,000 00

TREASURER in account with MASS. MUTUAL LIFE INSURANCE CO., TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		D.L.	TOTAL FUND.	
	D.L.	Cr.	D.L.	Cr.		D.L.	Cr.
Balances Jan. 1, 1897,		-	\$100,000 00	-		-	\$100,000 00
No transactions in 1897.							
Balances Dec. 31, 1897:—		-	-	\$100,000 00	\$100,000 00	\$100,000 00	-
Massachusetts Armory Loan Bond,		-	\$100,000 00	\$100,000 00	\$100,000 00	\$100,000 00	\$100,000 00

TREASURER in account with MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		D.L.	TOTAL FUND.	
	D.L.	Cr.	D.L.	Cr.		D.L.	Cr.
Balances Jan. 1, 1897,		-	\$10,500 00	-		-	\$10,500 00
Receipts in 1897:—							
From Fitchburg R.R. Bonds,	\$1,000 00	-	-	\$1,000 00		-	-
Association for investment,	3,000 00	-	-	-		-	3,000 00
Amounts carried forward,	\$4,000 00	-	\$10,500 00	\$1,000 00		-	\$13,500 00

TREASURER in account with MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION, TRUST
DEPOSIT — Concluded.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
<i>Amounts brought forward,</i> . . .	\$4,000 00		-	\$10,500 00	\$1,000 00		-	\$13,500 00	
Payments in 1897 : —									
For Maine Central R.R. Bonds, . . .	-	\$1,000 00		1,000 00	-		-	-	-
Quincy Bonds, . . .	-	2,000 00		2,000 00	-		-	-	-
Association to invest, . . .	-	1,000 00		-	-		\$1,000 00	-	-
Balances Dec. 31, 1897 : —									
Boston Bonds, . . .	-		-	-		1,500 00	-	-	-
Boston and Lowell R.R. Bonds, . . .	-		-	-		1,000 00	-	-	-
Chicopee Bonds, . . .	-		-	-		2,000 00	-	-	-
Detroit, Mich., Bonds, . . .	-		-	-		1,000 00	-	-	-
Everett Bonds, . . .	-		-	-		1,000 00	-	-	-
Indianapolis, Ind., Bonds, . . .	-		-	-		1,000 00	-	-	-
Leominster Bonds, . . .	-		-	-		1,000 00	-	-	-
Malden Bonds, . . .	-		-	-		1,000 00	-	-	-
Maine Central R.R. Bonds, . . .	-		-	-		1,000 00	-	-	-
Quincy Bonds, . . .	-		-	-		2,000 00	\$12,500 00	-	-
	\$4,000 00	\$4,000 00	\$4,000 00	\$13,500 00	\$13,500 00	\$13,500 00	\$13,500 00	\$13,500 00	

TREASURER in account with INCOME OF MASS. MUTUAL ACCIDENT ASSOCIATION, TRUST DEPOSIT.			Cr.
Dr.			
Income for 1897,	\$415 00	By Mass. Mutual Accident Association, . .	\$415 00

TREASURER in account with MASSACHUSETTS NATIONAL LIFE ASSOCIATION OF WESTFIELD,
TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances Jan. 1, 1897,		-	-		\$5,000 00	-		-	\$5,000 00
No transactions in 1897.									
Balances Dec. 31, 1897:—						\$5,000 00		\$5,000 00	-
Fitchburg R.R. Bonds,		-	-		\$5,000 00	\$5,000 00		\$5,000 00	\$5,000 00

TREASURER *in account with* INCOME OF MASS. NATIONAL LIFE ASSOCIATION OF
WESTFIELD, TRUST DEPOSIT. CR.

Income for 1897,	\$100 00	Cash on hand Dec. 31, 1897, \$100 00

TREASURER *in account with* MERCANTILE MUTUAL ACCIDENT ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$5,500 00	-	-	\$5,500 00
Receipts in 1897 : —						
From United States Bond,	\$500 00	-	-	\$500 00	-	-
Payments in 1897 : —						
For Association,	-	\$500 00	-	-	\$500 00	-
Balances Dec. 31, 1897 : —						
New York and New England R.R. Bonds,	-	-	-	5,000 00	5,000 00	-
	\$500 00	\$500 00	\$5,500 00	\$5,500 00	\$5,500 00	\$5,500 00

**TREASURER in account with INCOME OF MERCANTILE MUTUAL ACCIDENT ASSOCIATION,
TRUST DEPOSIT. CR.**

DR.

Cash on hand Jan. 1, 1897,	\$5 00	By Mercantile Mutual Accident Assn., . .	\$160 00
Income for 1897,	305 00	Cash on hand,	150 00
	\$310 00		\$310 00

**TREASURER in account with MERCHANTS AND MANUFACTURERS LIFE ASSOCIATION, TRUST
DEPOSIT.**

TRANSACTIONS.	DL.	CASH.	CR.	DL.	SECURITIES.	CR.	DL.	TOTAL FUND.	CR.
Balances Jan. 1, 1897,		-	-		\$5,000 00	-		-	\$5,000 00
Receipts in 1897:—									
From Chelsea Bonds,		\$2,000 00	-		-	\$2,000 00		-	-
Westfield Note,		3,000 00	-		-	3,000 00		-	-
Association for investment,		2,000 00	-		-	-		-	2,000 00
Amounts carried forward,		\$7,000 00	-		\$5,000 00	\$5,000 00		-	\$7,000 00

TREASURER in account with MERCHANTS AND MANUFACTURERS LIFE ASSOCIATION, TRUST
DEPOSIT — Concluded.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
<i>Amounts brought forward,</i> . . .		\$7,000 00	-		\$5,000 00	\$5,000 00		-	\$7,000 00
Payments in 1897 : —									
For Westfield Note, . . .		-	\$2,000 00		2,000 00	-		-	-
Association to invest, . . .		-	2,000 00		-	-		\$2,000 00	-
Balances Dec. 31, 1897 : —									
Cash, . . .		-	3,000 00		-	-		3,000 00	-
Westfield Note, . . .		-	-		-	2,000 00		2,000 00	-
		\$7,000 00	\$7,000 00		\$7,000 00	\$7,000 00		\$7,000 00	\$7,000 00

TREASURER in account with INCOME OF MERCHANTS AND MANUFACTURERS LIFE
ASSOCIATION, TRUST DEPOSIT. Cr.

Cash on hand, . . .	\$120 00	Cash on hand Dec. 31, 1897, . . .	\$920 00
Income for 1897, . . .	200 00		
	\$320 00		\$920 00

TREASURER in account with MINNESOTA SAVINGS FUND AND INVESTMENT CO., TRUST DEPOSIT.

TRANSACTIONS.		Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances Jan. 1, 1897,			-	-	\$68,905 80		-		-	\$68,905 80
Receipts in 1897 : —										
From Company for investment, . .		\$13,263 27		-			-		-	13,263 27
Certificates of Deposit in Second Nat. Bank of Springfield, . .		12,017 01		-			\$12,017 01		-	-
Payments in 1897 : —										
For Certificates of Deposit in Hampden Loan and Trust Co., . .			-	\$1,246 26		1,246 26	-		-	-
Certificate of Deposit in Second Nat. Bank of Springfield, . .			-	12,017 01		12,017 01	-		-	-
Company to invest,			-	12,017 01		-	-	\$12,017 01	-	-
Balances Dec. 31, 1897 : —										
Certificates of Deposit in, —										
First Nat. Bank, Greenfield, . .			-	-			9,954 45		-	-
Franklin County Nat. Bank, . .			-	-			9,898 24		-	-
Hampden Loan and Trust Co., . .			-	-			6,041 98		-	-
National Granite Bank,			-	-			5,000 00		-	-
Pynchon National Bank,			-	-			11,778 16		-	-
Second Nat. Bank, Springfield, . .			-	-			12,017 01		-	-
Springfield Nat. Bank,			-	-			10,462 22	65,152 06	-	-
		\$25,280 28		\$25,280 28		\$77,169 07	\$77,169 07	\$77,169 07		\$77,169 07

TREASURER *in account with* NATIONAL ASSURANCE CO. OF IRELAND, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balances Jan. 1, 1897,	-	-	\$200,000 00	-	-	\$200,000 00
Receipts in 1897 :—						
From Old Colony R.R. Bonds, . .	\$20,000 00	-	-	\$20,000 00	-	-
No payments in 1897.						
Balances Dec. 31, 1897 :—						
Cash,	-	\$20,000 00	-	-	\$20,000 00	-
Boston Bonds,	-	-	-	120,000 00	-	-
Boston and Maine R.R. Bonds, . .	-	-	-	20,000 00	-	-
Fitchburg R.R. Stock,	-	-	-	15,000 00	-	-
Lynn Bond,	-	-	-	15,000 00	-	-
Reading, Penn., Bond,	-	-	-	10,000 00	180,000 00	-
	\$20,000 00	\$20,000 00	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00

TREASURER in account with INCOME OF NATIONAL ASSURANCE Co. OF IRELAND,
TRUST DEPOSIT.

DR.

CR.

Income for 1897,	\$8,170 00	By Interest on Newton Bonds repaid,	\$20 00
	\$8,170 00	Agency, Bank British North America,	8,160 00
			\$8,170 00

TREASURER in account with NEW ENGLAND BENEFIT ASSOCIATION OF MILFORD, TRUST
DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances Jan. 1, 1897,		-	-		\$500 00	-		-	\$500 00
Receipts in 1897:— From Gardiner, Me., Bonds,		\$500 00	-		-	\$500 00		-	-
No payments in 1897.									
Balances Dec. 31, 1897,		-	\$500 00		-	-		\$500 00	-
		\$500 00	\$500 00		\$500 00	\$500 00		\$500 00	\$500 00

TREASURER in account with INCOME OF NEW ENGLAND BURGLARY INSURANCE CO.,
TRUST DEPOSIT.

CR.

DR.

Income for 1897,	\$4,040 00	By New England Burglary Ins. Co., . . .	\$4,040 00
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TREASURER in account with NEW ENGLAND MUTUAL LIFE INSURANCE CO., TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$100,000 00	-	-	\$100,000 00
No transactions in 1897.						
Balances Dec. 31, 1897:—						
United States Bonds,	-	-	-	\$100,000 00	\$100,000 00	-
	-	-	\$100,000 00	\$100,000 00	\$100,000 00	\$100,000 00

TREASURER *in account with* INCOME OF NEW ENGLAND MUTUAL LIFE INSURANCE Co.,
 DR. CR.
 TRUST DEPOSIT.

Income for 1897,	\$4,000 00	By New England Mutual Life Ins. Co., . .	\$4,000 00
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TREASURER *in account with* NEW ENGLAND MUTUAL ACCIDENT ASSOCIATION, TRUST
 DEPOSIT.

TRANSACTIONS.	CASE.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$22,000 00	-	-	\$22,000 00
Receipts in 1897 :—						
From Father Mathew Fraternal Accident Association,	\$1,200 00	-	-	-	-	1,200 00
Association to Invest,	1,000 00	-	-	-	-	1,000 00
Payments in 1897 :—						
For Association,	-	\$1,200 00	-	-	\$1,200 00	-
Waltham Bond,	-	1,000 00	1,000 00	-	-	-

TREASURER *in account with* INCOME OF RELIANCE MARINE INSURANCE CO., LIMITED,
OF LIVERPOOL, ENG., TRUST DEPOSIT. CR.

Income for 1897,	\$875 00	By Reliance Marine Ins. Co., Limited, of Liverpool, Eng.,	\$875 00
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TREASURER *in account with* ROYAL EXCHANGE ASSURANCE OF LONDON, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$200,000 00	-	-	\$200,000 00
No transactions in 1897.						
Balances Dec. 31, 1897:—						
New York City Bonds,	-	-	-	\$100,000 00	-	-
United States Bonds,	-	-	-	100,000 00	\$200,000 00	-
	-	-	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00

TREASURER in account with INCOME OF ROYAL EXCHANGE ASSURANCE OF LONDON, TRUST DEPOSIT.

Dr. Cr.

Income for 1897,	\$7,500 00	By Royal Exchange Assurance Co.,	\$7,500 00
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TREASURER in account with SECURITY SAVINGS AND LOAN ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances Jan. 1, 1897,	-	-	-	\$71,720 77	-	-	-	\$71,720 77	-
Receipts in 1897 :—									
From Association to invest,	\$638 64	-	-	-	-	-	-	-	638 64
Payments in 1897 :—									
For Certificates of Deposit in Pyncheon Nat. Bank, Springfield,	-	\$638 64	-	638 64	-	-	-	-	-
Balances Dec. 31, 1897 :—									
Certificates of Deposit in Pyncheon Nat. Bank, Springfield,	-	-	-	-	-	\$42,781 01	-	-	-
Second Nat. Bank, Haverhill,	-	-	-	-	-	29,578 40	\$72,359 41	-	-
	\$638 64	\$638 64	\$638 64	\$72,359 41	\$72,359 41	\$72,359 41	\$72,359 41	\$72,359 41	\$72,359 41

TREASURER *in account with* SPRINGFIELD MUTUAL LIFE ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$5,240 00	-	-	\$5,240 00
Receipts in 1897 :— From Association to invest,	\$2,000 00	-	-	-	-	2,000 00
Payments in 1897 :— For Certificate of Deposit in Springfield Nat. Bank,	-	\$2,000 00	2,000 00	-	-	-
Balances Dec. 31, 1897 :— Certificates of Deposit in Springfield Nat. Bank,	-	-	-	\$7,240 00	\$7,240 00	-
	\$2,000 00	\$2,000 00	\$7,240 00	\$7,240 00	\$7,240 00	\$7,240 00

TREASURER in account with THE IDEAL BENEFIT ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$1,000 00	-	-	\$1,000 00
No transactions in 1897.						
Balances Dec. 31, 1897 : —						
Penobscot Shore Line R.R. Bonds, .	-	-	-	\$1,000 00	\$1,000 00	-
	-	-	\$1,000 00	\$1,000 00	\$1,000 00	\$1,000 00

TREASURER in account with INCOME OF THE IDEAL BENEFIT ASSOCIATION,
TRUST DEPOSIT.

Dr.	Cr.	
Cash on hand,	\$20 00	\$60 00
Income for 1897,	40 00	
	\$60 00	\$60 00

TREASURER in account with THAMES AND MERSEY MARINE INSURANCE CO., TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$100,000 00	-	-	\$100,000 00
No transactions in 1897.						
Balances Dec. 31, 1897:—						
United States Bonds,	-	-	-	\$100,000 00	\$100,000 00	-
	-	-	\$100,000 00	\$100,000 00	\$100,000 00	\$100,000 00

TREASURER in account with INCOME OF THAMES AND MERSEY MARINE INSURANCE CO., TRUST DEPOSIT.

Dr.

Cr.

Income for 1897,	\$6,000 00	By Thames and Mersey Marine Ins. Co,	\$6,000 00
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TREASURER *in account with* THURINGIA INSURANCE CO. OF ERFURT, GERMANY,
TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	SECURITIES.		Dr.	TOTAL FUND.	Cr.
				Dr.	Cr.			
Balances Jan. 1, 1897,		-	-	\$200,000 00	-	-	\$200,000 00	
No transactions in 1897.								
Balances Dec. 31, 1897:—								
United States Bonds,		-	-	-	\$200,000 00	\$200,000 00		-
		-	-	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00	

TREASURER *in account with* INCOME OF THURINGIA INSURANCE CO. OF ERFURT,
GERMANY, TRUST DEPOSIT. Cr.

Income for 1897,	\$8,000 00	By Thuringia Ins. Co. of Erfurt, Germany, .	\$8,000 00
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**TREASURER in account with TRUSTEES OF THE RESERVE FUND OF THE NEW ENGLAND
COMMERCIAL TRAVELLERS ASSOCIATION, TRUST DEPOSIT.**

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances Jan. 1, 1897,	-	-	\$21,000 00	-	-	\$21,000 00
Receipts in 1897 :—						
From Association to invest,	\$1,000 00	-	-	-	-	1,000 00
Payments in 1897 :—						
For Newton Bonds,	-	\$1,000 00	1,000 00	-	-	-
Balances Dec. 31, 1897 :—						
Boston Bond,	-	-	-	\$3,000 00	-	-
Boston and Albany R.R. Co. Bonds, . .	-	-	-	4,000 00	-	-
Cambridge Bonds,	-	-	-	2,000 00	-	-
Haverhill Bonds,	-	-	-	4,000 00	-	-
Newton Bonds,	-	-	-	2,000 00	-	-
Waltham Bonds,	-	-	-	5,000 00	-	-
Worcester Bonds,	-	-	-	2,000 00	\$22,000 00	-
	\$1,000 00	\$1,000 00	\$22,000 00	\$22,000 00	\$22,000 00	\$22,000 00

TREASURER *in account with* INCOME OF TRUSTEES OF THE RESERVE FUND OF THE NEW
 DR. ENGLAND COMMERCIAL TRAVELLERS ASSOCIATION, TRUST DEPOSIT. Cr.

Cash on hand Jan. 1, 1897,		\$662 50	By New England Commercial Travellers As-		\$1,000 00
Income for 1897,		865 00	sociation,		517 50
			Cash on hand Dec. 31, 1897,		
		\$1,517 50			\$1,517 50

TREASURER *in account with* UNION MARINE INSURANCE CO., TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	SECURITIES.		Dr.	TOTAL FUND.	Cr.
				Dr.	Cr.			
Balances Jan. 1, 1897,		\$14,000 00	-	\$86,445 85	-	-	-	\$100,445 85
Receipts in 1897:—								
From Company to invest,		14,000 00	-	-	-	-	-	14,000 00
Payments in 1897:—								
For Kidder, Peabody & Co. Attys., . .		-	\$14,000 00	-	-	\$14,000 00	-	-
Metropolitan Parks Bond,		-	14,000 00	14,000 00	-	-	-	-

Balances Dec. 31, 1897:—			
Boston and Albany R.R. Bonds,	.	-	\$4,000 00
Boston and Lowell R.R. Bonds,	.	-	8,000 00
Boston and Maine R.R. Bonds,	.	-	7,000 00
Eastern R.R. Bonds, Dollar,	.	-	30,000 00
Eastern R.R. Bonds, Sterling,	.	-	38,445 35
Metropolitan Parks Bonds,	.	-	14,000 00
Old Colony R.R. Bonds,	.	-	4,000 00
			100,445 35
	\$28,000 00	\$28,000 00	\$100,445 35
			\$114,445 35

TREASURER *in account with* INCOME OF UNION MARINE INSURANCE CO., TRUST
DEPOSIT.

DR.

CR.

Income for 1897,	\$5,134 49	By Union Marine Insurance Co.,	.	.	.	\$5,134 49
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TREASURER in account with UNITED ORDER OF THE GOLDEN LION, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		DR.	TOTAL FUND.	CR.
	DR.	CR.	DR.	CR.			
Balances Jan. 1, 1897,	-	-	\$50,000 00	-	-	-	\$50,000 00
Receipts in 1897:—							
From Danbury Bonds,	\$10,000 00	-	-	-	-	-	-
Lynn Bonds,	10,000 00	-	-	-	-	-	-
Leominster Bonds,	10,000 00	-	-	-	-	-	-
Malden Bonds,	20,000 00	-	-	\$50,000 00	-	-	-
Payments in 1897:—							
For L. E. Partridge, Receiver,	-	\$50,000 00	-	-	\$50,000 00	\$50,000 00	-
	\$50,000 00	\$50,000 00	\$50,000 00	\$50,000 00	\$50,000 00	\$50,000 00	\$50,000 00

TREASURER in account with INCOME OF UNITED ORDER OF THE GOLDEN LION, TRUST DEPOSIT. CR.

Income for 1897,	\$2,000 00	By Geo. S. Hale, Receiver,	\$1,600 00
	\$2,000 00	Lassell E. Partridge, Receiver,	400 00
			\$2,000 00

TREASURER in account with UNITED STATES INDEMNITY SOCIETY, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Receipts in 1897 : —						
From Society to invest, . . .	\$1,000 00	—	—	—	—	\$1,000 00
Payments in 1897 : —						
For Fitchburg R.R. Bond, . . .	—	\$1,000 00	\$1,000 00	—	—	—
Balances Dec. 31, 1897 : —						
Fitchburg R.R. Bonds, . . .	—	—	—	\$1,000 00	\$1,000 00	—
	\$1,000 00	\$1,000 00	\$1,000 00	\$1,000 00	\$1,000 00	\$1,000 00

TREASURER in account with INCOME OF UNITED STATES INDEMNITY SOCIETY, TRUST DEPOSIT.

Cr.

Dr.

Income for 1897,	\$20 00	Cash on hand Dec. 31, 1897,	\$20 00
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TREASURER in account with WORLD'S ACCIDENT INSURANCE CO., TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances Jan. 1, 1897,		-	-		\$1,500 00	-		-	\$1,500 00
No transactions in 1897.									
Balances Dec. 31, 1897:—									
Boston Bond,		-	-		-	\$1,000 00		-	-
Needham Bond,		-	-		-	500 00		\$1,500 00	-
		-	-		\$1,500 00	\$1,500 00		\$1,500 00	\$1,500 00

TREASURER in account with INCOME OF WORLD'S ACCIDENT INSURANCE CO., TRUST DEPOSIT.

Dr.	Cr.
Cash on hand,	\$90 00
Income for 1897,	60 00
	<u>\$90 00</u>
	Cash on hand, Dec. 31, 1897,
	\$90 00

REPORT

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts

FOR THE

YEAR ENDING DECEMBER 31, 1897.

BOSTON :

WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1898.



Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, Jan. 27, 1898.

To the Honorable Senate and House of Representatives.

I have the honor to present the forty-ninth annual report of this department, it being for the year ending Dec. 31, 1897.

Yours very respectfully,

JOHN W. KIMBALL, *Auditor.*

ARRANGEMENT OF THE REPORT.

The report is in two parts. Part I. exhibits, summarily and in detail, the revenue transactions of the year, tabulated and arranged in exact conformity to the requirements of chapter 16 of the Public Statutes.

Part II. shows, in like manner, the transactions on account of the several sinking funds; also of the trust and other funds, and contains full information upon all matters of public interest relating to the funded debt.

PART I.

REVENUE RECEIPTS AND PAYMENTS.

The receipts and payments on account of revenue for the year, including cash in the treasury, are shown in the following statement:—

Cash in the treasury Jan. 1, 1897,	\$1,389,369 92
Cash received during the year,	14,804,059 08
Total,	\$16,193,429 00
Payments during the year,	14,383,123 48
Cash in the treasury Jan. 1, 1898,	\$1,810,305 52

These aggregates are analyzed, detailed and tabulated, in compliance with the law, in the following numbered statements : —

STATEMENT NO. I. is a general exhibit of the receipts and payments.

STATEMENT NO. II. shows the sources of the revenue.

STATEMENT NO. III. shows the revenue receipts in detail.

STATEMENT NO. IV. shows the revenue payments for the year.

STATEMENT NO. V. shows the revenue and the expenses, paid and unpaid, in 1896 and 1897.

STATEMENT NO. VI. shows the expenses properly belonging to the years 1896 and 1897 with the appropriations for 1897.

STATEMENT NO. VII. shows the expenses of 1897 in detail.

ESTIMATED AND ACTUAL REVENUE.

In the following table the estimated revenue of 1897, the amount actually received and the sources from which it was derived are given : —

SOURCES OF REVENUE.	Estimated Revenue. 1897.	Actual Revenue. 1897.
Corporation taxes, net,	\$925,000 00	\$1,026,408 65
Corporation tax due and unpaid,	92,444 76	—
Bank stock taxes,	430,000 00	400,805 89
Savings bank taxes,	1,230,000 00	1,249,531 93
Collateral legacy tax,	300,000 00	501,360 42
Insurance taxes and licenses, including Massachusetts Hospital Life Insur- ance Company,	350,000 00	406,740 15
Excise tax on life insurance companies, Gas and Electric Light Commissioners' tax,	160,000 00 14,000 00	180,768 66 14,570 82
Gas inspection tax,	4,100 00	5,381 78
Railroad Commissioners' tax,	31,200 00	32,895 33
Foreign railroad companies' tax,	26,500 00	26,749 00
Coal and mining companies' tax,	3,500 00	6,614 31
Hawkers' and peddlers' licenses,	20,000 00	21,651 50
Secretary's fees and commissions, . . .	30,000 00	37,867 19
Fees from courts of insolvency,	35,000 00	37,057 25
Massachusetts Reformatory industries, Reformatory Prison for Women indus- tries,	40,000 00 16,000 00	43,420 21 23,761 85
State Prison industries,	325,000 00	289,029 23
Income from Massachusetts Reforma- tory,	8,000 00	8,383 46
Income from State Prison,	7,500 00	6,436 86
Income from Almshouse, Women's Prison, State Farm and Reform Schools, Operating the Charles River valley sys- tem of sewerage,	8,200 00 61,000 00	7,294 32 62,857 07
Operating north metropolitan system of sewerage,	184,000 00	183,855 79

SOURCES OF REVENUE.	Estimated Revenue. 1897.	Actual Revenue. 1897.
Operating Neponset River valley system of sewerage,	\$7,000 00	\$5,845 00
Liquor licenses,	650,000 00	780,977 52
Confiscated liquors,	2,000 00	—
Cities and towns for support of paupers,	90,000 00	105,392 78
Care and maintenance of parks,	—	19,604 06
Interest on abolition of grade crossings loan,	—	33,481 03
Interest on armory loan,	41,075 00	42,900 00
Interest on Fitchburg Railroad securities loan,	197,916 67	187,500 00
Interest on harbor improvement loan,	—	8,118 06
Interest on metropolitan parks loan,	112,000 00	202,481 97
Interest on metropolitan sewerage loan,	371,400 00	347,431 86
Interest on metropolitan sewerage loan, Neponset system,	—	28,469 90
Interest on metropolitan water loan,	245,000 00	377,181 43
Interest on State highway loan,	—	4,695 83
Interest on collateral legacy tax,	—	6,791 85
Interest on deposits,	100,000 00	221,442 36
Fees from State inspection of boilers,	—	8,699 00
Miscellaneous,	50,000 00	45,797 04
Totals,	\$6,117,836 43	\$7,000,251 86
Cash in the treasury Jan. 1, 1897, . . . . .	. . . . .	1,389,369 92
State tax for 1896, . . . . .	. . . . .	5,110 00
Direct tax, paid Dec. 31, 1897, . . . . .	. . . . .	1,750,000 00
Actual revenue, 1897, . . . . .	. . . . .	\$10,144,731 28

The foregoing table is made from Statement No. 1. The actual revenue shows an excess over the estimates of \$882,414.93, and it is explained in part this way, — the following list of accounts exceeded the estimates as follows :

Collateral legacy tax,	\$201,360 42
Liquor licenses,	130,977 52
Interest on deposits,	121,442 36
Insurance companies' taxes,	56,740 15
Excise tax on life insurance companies,	20,768 66

And the following received from transfers and assessments which were not estimated for :

Metropolitan parks,	19,604 06
Interest on park loan,	90,481 97
Interest on metropolitan water loan,	181,181 43

\$772,556 57

The revenue in detail is shown in Statement No. 3.

COMPARATIVE RESULTS.

The following is a summary of the expenses, paid and unpaid, belonging to the years 1896 and 1897 so far as they have been presented or are known to this department : —

	1896.	1897.
Ordinary expenses,	\$3,661,295 87	\$3,895,411 55
Exceptional expenses,	11,820,364 91	10,372,710 06
Totals,	\$15,481,660 78	\$14,268,121 61
Deduct taxes of corporations, national banks, etc., distributed to cities and towns, etc., under the law,	1896. \$3,312,878 81	1897. \$3,356,005 14
Deduct also — sterling interest, temporary loans, bonds redeemed, etc.,	4,310,879 37	2,670,244 02
	7,623,758 18	6,026,249 16
Actual expenses,	\$7,857,902 60	\$8,241,872 45

These results may be changed to some extent by outstanding bills not yet presented to this department.

Statement No. V. may be consulted for further information on the subject.

GENERAL STATEMENT OF EXPENSES.

The expenses of 1897 are given in a general grouping, which embraces all the departments and the public purposes for which appropriations were made by the last Legislature.

Such details of the business of the year as can be presented within the proper limits of the text will follow this statement.

Interest,	\$1,814,872 08
Legislative department,	348,655 33
Executive and other departments,	155,056 23
State House and Commonwealth building, etc.,	92,825 97
Sundry commissions,	341,551 63
Printing,	153,796 35
Educational, including State library,	311,563 23
Judiciary,	324,151 21
Public buildings,	596,700 32

Agriculture, including scholarships, etc.,	\$72,160 79
State and military aid, including expenses,	678,578 24
Charitable,	771,738 07
Reformatory and correctional,	1,060,788 51
Military,	277,571 90
Abolition grade crossings loan sinking fund,	69,787 00
Medfield Insane Asylum loan sinking fund,	16,994 00
Massachusetts school fund,	100,000 00
Metropolitan parks loan sinking fund,	3,350 00
Decennial census,	39,255 57
Massachusetts Institute Technology,	29,000 00
Extermination of gypsy moth,	154,100 60
Cattle Commissioners,	245,184 56
State fire marshal,	38,601 65
Soldiers' Home,	63,916 00
Boundary lines between Massachusetts and New Hampshire,	2,135 23
Dredging in Boston Harbor,	40,849 24
Improvement Connecticut River navigation,	755 25
State Board of Health,	15,050 70
Adulteration of milk, food and drugs,	11,562 11
Purity of inland waters,	29,910 81
Charles River valley system sewerage,	30,607 82
North metropolitan system sewerage,	86,509 40
Neponset system sewerage,	2,566 85
Channel from Osterville Bay,	1,929 53
Commission on Laws of Taxation,	10,126 80
Commission to investigate institutions,	4,170 34
Ballot boxes, cities and towns,	3,471 76
Massachusetts State Firemen's Association,	10,000 00
Annual insurance tax,	3,000 00
State Board of Lunacy and Charity,	80,345 84
Improvement of Sudbury meadows,	3,363 74
Committee on relations between street railways, etc., .	3,411 66
Gratuities,	3,742 79
Bounties Massachusetts volunteers,	396 91
Protection of Agawam from further encroachment of Connecticut River,	1,499 05
Compensation of inspectors of animals,	11,837 35
Disposal of sewage, Massachusetts School Feeble-minded, .	526 08
Gift to battleship "Massachusetts,"	1,000 00
Consolidation of Public Statutes,	12,703 29
Restoration of Green Harbor,	7,407 38
Temporary quarters for Senate,	6,017 98
Aiding towns in construction of better roads,	12,000 00
Endowment colleges,	23,000 00
Escheated estates,	505 90
Extraordinary expenses,	4,924 93
Supplement to the Public Statutes,	13,284 01

Grant monument inaugural parade,	\$17,029 14
Robert G. Shaw monument parade,	3,756 29
Tennessee Centennial Exposition,	3,346 04
Expenses of steamer "Ocean Gem,"	4,267 96
Tuberculin test,	2,680 17
Monument on Antietam battlefield,	5,796 16
Premium on Massachusetts school fund securities,	8,553 15
Miscellaneous,	2,636 55
	<hr/>
	\$8,241,872 45

The large item of interest, as shown above, was paid on the following accounts :—

On abolition grade crossings loan,	\$172,465 00
armory loan,	42,000 00
Boston, Hartford & Erie Railroad loan,	154,127 91
Danvers Hospital loan,	7,575 00
deposits,	173,720 55
Fitchburg Railroad securities loan,	189,180 00
harbor improvement loan,	8,750 00
Massachusetts Hospital for Consumptives loan,	4,500 00
Massachusetts Hospital for Epileptics loan,	4,850 00
Medfield Insane Asylum loan,	35,439 92
metropolitan parks loan,	129,500 00
metropolitan parks loan, series two,	45,500 00
metropolitan sewerage loan,	178,062 70
metropolitan sewerage (Neponset valley) loan,	20,250 00
metropolitan water loan,	347,812 50
State House loan, 1901,	77,050 00
State House construction loan,	115,220 00
State highway loan,	57,750 00
temporary loan,	32,618 50
Troy & Greenfield Railroad loan,	18,500 00
	<hr/>
	\$1,814,872 08

INSTITUTIONS, INCOME AND EXPENSES.

The following table shows the expenses of the institutions named in 1897, the income received from each, and the expenses of the same in excess of the income :—

	EXPENSES. 1897.	INCOME. 1897.	EXCESS OF EXPENSES. 1897.	NET INCOME. 1897.
State Almshouse, Tewksbury, . . .	\$145,679 68	\$1,391 86	\$144,187 77	-
State Farm, Bridgewater, . . .	127,400 00	3,168 64	124,236 86	-
State Industrial School for Girls, Lancaster, . . .	28,712 16	490 55	28,221 61	-
Lyman School for Boys, Westborough, . . .	65,347 82	559 70	64,788 12	-
State Prison, Boston, . . .	145,468 09	6,436 86	140,031 88	-
State Prison, Industries, . . .	256,670 44	280,029 23	-	\$23,358 79
Massachusetts Reformatory, Concord, . . .	214,488 94	8,388 46	206,100 48	-
Massachusetts Reformatory, Industries, . . .	38,660 10	43,420 21	-	9,760 11
Reformatory Prison for Women, Sherborn, . . .	56,679 68	1,688 57	54,991 06	-
Reformatory Prison for Women, Industries, . . .	2,997 00	22,761 85	-	20,764 85
	\$1,080,999 41	\$378,325 93	\$702,677 23	\$59,883 75

PRISON INDUSTRIES.

The State Prison at Boston (Charlestown district), the Massachusetts Reformatory at Concord and the Reformatory Prison for Women are the only State institutions in which the prisoners have been employed, under the requirements of chapter 447 of the Acts of 1887, and acts in amendment thereof, during the year 1897.

The results shown during the year ending Dec. 31, 1897, are as follows :—

Receipts from the industries,	\$356,211 29
Expenses of the same,	\$296,327 54
Salary of general superintendent and other expenses for the work,	4,545 45
	<hr/> 300,872 99
Excess of receipts,	\$55,388 80

The average number of prisoners in each institution for the year ending Sept. 30, 1897, was as follows :—

State Prison,	828
Massachusetts Reformatory,	976
Reformatory Prison for Women,	314

The cost per capita per week was :—

State Prison,	\$2 86
Massachusetts Reformatory,	4 24
Reformatory Prison for Women,	3 10

The average number of persons in the other institutions named in the foregoing table, and the per capita expense per week for the year ending Sept. 30, 1897, were as follows : —

	Average Number.	Cost per Week.
State Industrial School for Girls at Lancaster,	138	\$3 93
Lyman School for Boys at Westborough,	249	4 73
State Almshouse at Tewksbury,	1,289	2 04
State Farm at Bridgewater,	1,186	2 03

The books and accounts of the seven institutions above named have been kept under the supervision of the Auditor since 1887, as is required by chapter 87 of the Acts of that year. Under the system adopted, very satisfactory results have been secured. The receipts and expenditures of each institution are entered in detail, and all information concerning the financial transactions therewith is easily obtained from the officer in charge.

The farm accounts required under the law indicate successful management, showing a profit in favor of the farm at the following institutions : —

At Westborough,	\$716 61
Lancaster,	1,883 98
Bridgewater,	2,565 44
Concord,	6,626 54
Tewksbury,	2,411 27
Women's Prison,	8,273 28
Total,	\$22,477 12

Acts 1891, chapter 384, provides that the accounts of the boarding houses of the State normal schools shall be kept under the direction of the Auditor of the Commonwealth, in accordance with the provisions of chapter 87 of the Acts of 1887. I find the accounts in good condition, and a disposition on the part of the officers thereof to conform to the requirements of this office, as the law provides.

**STATE AND MILITARY AID AND BURIAL EXPENSES OF
INDIGENT OR FRIENDLESS SOLDIERS, SAILORS AND
MARINES OF THE LATE WAR.**

The following statements, showing the disbursements of State and military aid, and for the burial of indigent soldiers and sailors, under chapters 301 and 279 of the Acts of the year 1894 and chapter 279 of the Acts of 1896, were furnished by State Aid Commissioner Charles W. Hastings, and cover the expenditures under those chapters for the year 1896, reimbursements being made to the cities and towns on or before the first day of December in the year next after the year in which the expenditures were made.

Under chapter 301 (State aid),	\$582,855 05
Under chapter 279 (military aid),	52,101 49
Burial expenses of soldiers and sailors,	16,678 25
	<hr/>
Total for 1896,	\$651,134 79

The persons aided under chapter 301 during the year 1896 are classified as follows:—

Invalid pensioned soldiers and sailors,	6,083, an increase of	284
Wives of pensioned soldiers and sailors,	693, an increase of	22
Widows of pensioned soldiers and sailors,	5,348, an increase of	184
Widowed mothers of soldiers and sailors,	429, a decrease of	59
Dependent fathers of soldiers and sailors,	21, same as previous year.	
Army nurses,	6, an increase of	3
	<hr/>	
Number of recipients,	12,580	
Net increase of cases during 1896,		493
Average cost to State per person aided,		\$46 29

The above figures show an increase of payments made to the classes before mentioned, in 1896, of \$27,907.33, and a net increase of 493 persons over the number aided in 1895.

Under chapter 279, Acts of 1894, known as military aid, cities and towns expended for the relief of 1,091 indigent and disabled soldiers the sum of \$104,202.98, one-half of which amount, \$52,101.49, was reimbursed by the Commonwealth.

The number of military aid cases decreased during the year by 181 and expenditures decreased \$4,160.62.

Applications for military aid will gradually decrease, as the men will receive pensions, and then, if further aid is deemed necessary, State aid can be granted under chapter 301.

The medical examinations of applicants by Surgeon-General Edward A. Forster, who died May 15, 1896, and Surgeon-General Robert A. Blood, who succeeded him May 28, 1896, have been of much assistance to the commissioners in determining the nature and extent of the disability claimed and the amount of aid to be awarded.

Burial Expenses of Indigent Soldiers and Sailors and their Wives and Widows.

The law relating to the burial expenses of soldiers was repealed by the Legislature of 1896, and chapter 279, approved April 14, 1896, was substituted. This law, enlarged in its scope, provides that the burial agent may be applied to within one week of the date of death, and if upon investigation he shall find the deceased was eligible to receive the benefits of the act, he may authorize an expense not exceeding \$35.

It also provides for the burial expenses of certain wives and widows, provided they were married prior to the final discharge of the soldier from the service.

Under the provisions of this law there were returns of 480 burials, including 15 widows and 5 wives, involving an expense to the Commonwealth of \$16,678.25.

The increase of burials in 1896 over 1895 was 81, an increased expense of \$2,843.45.

Of the 352 cities and towns, there are only 10 towns that pay neither State nor military aid, and 301 cities and towns have appointed burial agents.

The three agents of the commissioners have been steadily employed in visiting the different municipalities, examining into the methods of disbursing aid and the burial of soldiers, correcting faults of administration and making personal examinations of recipients. It is intended to have every city and large town visited and the disbursements for State aid thoroughly examined once in two years, and oftener if possible. About 5,000 individual cases were examined during the year 1896.

Expense of the office, \$11,469.63.

TOTAL PAYMENTS OF STATE AID.

The total payments by the Commonwealth for State and military aid, burial of indigent soldiers and sailors, including appropriations made by the General Court toward maintenance of the Soldiers' Home in Massachusetts, from 1861 to the close of 1896, . . . \$23,780,991 26

Add amount paid in 1897:—

State and military aid and burial of soldiers and sailors on account of 1896,	\$651,134 79
Special laws,	1,370 00
Soldiers' Home,	35,000 00
	<hr/>
	687,504 79

Total to Jan. 1, 1898, \$24,468,496 05

BOUNTIES.

No bounties were paid in 1897.

Total payments to Jan. 1, 1898, \$17,776,010 55

ESTIMATES FOR 1898.

The estimates of the expenses for the current year are largely based upon the reports submitted to the Auditor by the officers and boards having charge of the several branches of the public service, under the provisions of chapter 41 of the Acts of 1885.

From the best information obtainable, the expenses in detail will be as follows:—

Estimated Expenses.

Executive department,	\$33,400 00
Legislative department,	358,200 00
Secretary's department,	38,700 00
Treasurer's department,	33,000 00
Auditor's department,	18,200 00
Attorney-General's department,	41,000 00
Tax Commissioner's department,	26,400 00
Commissioners of Savings Banks,	18,800 00
Insurance Commissioner's department,	39,080 00
Harbor and Land Commissioners,	15,800 00
Commissioners of Inland Fisheries and Game,	14,000 00
Railroad Commissioners,	32,000 00
Bureau of Statistics of Labor,	15,900 00
	<hr/>

Amount carried forward, \$684,480 00

<i>Amount brought forward,</i>		\$684,480 00	
Civil Service Commissioners,		24,000 00	
Gas and Electric Light Commissioners,		14,000 00	
Cattle Commissioners,		150,000 00	
Controller of County Accounts,		7,800 00	
Commissioner of Public Records,		4,810 00	
State Board of Arbitration,		11,800 00	
Inspectors of Gas Meters,		4,100 00	
Assayer and Inspector of Liquors,		1,200 00	
State Board of Health,		20,000 00	
Commissioners on Nautical Training School,		54,500 00	
Deputy Sealer of Weights, Measures, etc.,		2,800 00	
Ballot Law Commission,		2,000 00	
State Fire Marshal,		89,900 00	
Board of Registration in Pharmacy,		7,850 00	
Commission on Topographical Survey and Map of Massachusetts,		20,000 00	
		<hr/>	\$1,047,740 00
Educational,— deaf and dumb, etc.,		\$114,850 00	
Normal Art School,		22,050 00	
Printing other than legislative,		122,500 00	
State library,		15,800 00	
Judiciary,		331,100 00	
		<hr/>	606,300 00

Agricultural Department.

Secretary's department,		\$9,400 00	
Members' travel,		1,900 00	
Agricultural bounties,		21,000 00	
State Dairy Bureau,		8,700 00	
Nails or spikes for marking trees,		200 00	
Massachusetts Agricultural College, trustees' travel,		800 00	
Commercial feed stuff,		1,200 00	
		<hr/>	43,200 00

CHARITABLE.

Board of Lunacy and Charity.

Department of in-door poor,		\$40,000 00	
Department of out-door poor,		27,000 00	
Inspector's department,		11,000 00	
Expenses of the Board,		5,000 00	
Auxiliary visitors,		1,400 00	
		<hr/>	84,400 00
<i>Amount carried forward,</i>			\$1,781,640 00

Amount brought forward, \$1,781,640 00

Miscellaneous Charitable.

State lunatic paupers,	\$200,000 00	
Transportation of State paupers,	18,000 00	
Temporary aid to State paupers,	40,000 00	
Support of State paupers,	125,000 00	
Burial of State paupers,	10,000 00	
Support of pauper infants,	32,000 00	
Indigent and neglected children,	100,000 00	
State Almshouse,	153,500 00	
Medfield Insane Asylum expenses,	25,000 00	
School for Feeble-minded,	35,000 00	
Expenses of contagious diseases,	3,000 00	
Medical examiners' fees,	500 00	
Annuities,	4,390 00	
Pensions,	520 00	
Massachusetts Hospital for Epileptics ex- penses,	35,000 00	
Education of indigent children in the pub- lic schools,	8,000 00	
		789,910 00

Reformatory and Correctional.

State Prison,	\$164,500 00	
Massachusetts Reformatory,	215,400 00	
Reformatory Prison for Women,	57,600 00	
State Farm,	137,000 00	
Lyman School for Boys,	72,625 00	
State Industrial School for Girls,	35,150 00	
Agent for aiding discharged convicts,	3,000 00	
Agent for aiding discharged female pris- oners,	4,000 00	
Aiding prisoners discharged from Massa- chusetts Reformatory,	5,000 00	
Commissioners of Prisons,	9,000 00	
Commissioners of Prisons' agents,	5,200 00	
District Police,	97,800 00	
Trustees State Industrial and Lyman Schools,	1,000 00	
Trustees Lyman and Industrial Schools agents,	6,800 00	
General Superintendent of Prisons,	5,500 00	
Massachusetts Hospital for Dipsomaniacs and Inebriates,	25,000 00	
<i>Amounts carried forward,</i>	\$844,575 00	\$2,571,550 00

<i>Amounts brought forward,</i>		\$844,575 00	\$2,571,550 00
Industries at the various prisons,		685,000 00	
Miscellaneous,		900 00	
			1,530,475 00
State House expenditures,		\$109,600 00	
Commonwealth building,		5,900 00	
			115,500 00

War Expenses.

State and military aid,		\$683,000 00	
Commissioners on State Aid,		11,320 00	
State Pension Agent,		4,500 00	
Postage, printing, etc., on account of State aid,		500 00	
			699,320 00

Military.

Adjutant-General's Bureau,		\$18,900 00	
Quartermaster-General's Bureau,		5,000 00	
Militia bounty,		109,000 00	
Militia transportation,		19,000 00	
Quartermaster's supplies,		22,000 00	
Armory rents,		37,000 00	
Militia camp ground,		1,000 00	
Military accounts,		4,000 00	
Record of officers, sailors and marines,		2,000 00	
Repairs to clothing,		9,000 00	
Care of armories,		22,000 00	
Rifle practice,		15,000 00	
Surgeon-General's Bureau, etc.,		3,200 00	
Care U. S. S. "Minnesota,"		4,000 00	
Janitors of armories,		7,000 00	
			278,100 00
Interest,		\$1,875,000 00	
Premium on exchange,		5,000 00	
Unpaid interest,		4,135 00	
Unexpended appropriations, about		925,000 00	
Deficiencies, about		25,000 00	
			2,834,135 00

Miscellaneous.

Escheated estates,		\$4,000 00	
Annuities M. Jhonnot,		300 00	
Construction of roads in Mashpee,		300 00	
Construction of roads in Truro,		500 00	
Agricultural Experiment Station,		10,000 00	
Massachusetts agricultural scholarships,		10,000 00	
Massachusetts Agricultural College,		10,000 00	
<i>Amounts carried forward,</i>		\$35,100 00	\$3,029,080 00

<i>Amounts brought forward,</i>	\$35,100 00	\$8,029,080 00
Unclaimed dividends of insurance companies and savings banks,	3,000 00	
Expenses State valuation,	3,000 00	
Removal of wrecks from tide-waters,	5,000 00	
Arrangement and preservation of the records in Secretary's department,	5,000 00	
Province lands in Provincetown,	4,000 00	
Operating the Charles River valley system of sewerage,	62,500 00	
Operating north metropolitan system of sewerage,	23,500 00	
Operating Neponset River system of sewerage,	1,000 00	
Complaints against pharmacists,	2,000 00	
Massachusetts State Firemen's Association,	10,000 00	
Bureau of Labor Statistics, rent of rooms,	6,050 00	
Massachusetts school fund,	100,000 00	
Abolition of grade crossings loan sinking fund, revenue,	118,421 66	
Medfield Insane Asylum loan sinking fund,	18,912 77	
Metropolitan parks loan sinking fund,	14,226 00	
Prison and hospital loan sinking fund,	6,953 73	
State highway loan sinking fund,	47,273 57	
State House loans sinking fund,	194,544 76	
Annual industrial statistics,	6,500 00	
Adulteration of food and drugs,	11,500 00	
Protection of inland waters,	30,000 00	
Printing and distributing ballots, blanks, inspection of ballot boxes, etc.,	20,000 00	
Aid to small towns to provide school superintendents,	63,750 00	
Support of normal schools, revenue,	125,000 00	
Extraordinary expenses,	15,000 00	
Premium on purchases for the Massachusetts school fund,	10,000 00	
Aid to free public libraries,	1,500 00	
Commonwealth's portion of expense of sewerage at Waltham,	526 08	
Massachusetts Institute of Technology,	29,000 00	
Examination of teachers,	500 00	
Educational Museum,	750 00	
Decennial census,	15,000 00	
Extermination gypsy moth,	200,000 00	
Extermination brown-tail moth,	2,000 00	
Boundary lines between State of New York and the Commonwealth,	3,500 00	
<i>Amounts carried forward,</i>	\$1,195,008 57	\$8,029,080 00

<i>Amounts brought forward,</i>	\$1,195,008 57	\$8,029,080 00
Boundary lines between State of Rhode Island and the Commonwealth, . .	1,500 00	
Conservation of the Connecticut River, .	1,000 00	
Consolidation and arrangement of the Statutes,	25,000 00	
Worcester Polytechnic Institute, . . .	3,000 00	
State Farm buildings,	37,500 00	
Worcester Lunatic Hospital buildings, .	40,000 00	
Compensation of inspectors of animals and provisions,	10,000 00	
Massachusetts Soldiers' Home,	35,000 00	
Massachusetts Charitable Eye and Ear Infirmary,	25,000 00	
Regimental histories,	3,000 00	
Expressage on documents,	2,500 00	
Textile School, New Bedford,	25,000 00	
Harbor improvement loan sinking fund, .	5,250 24	
Miscellaneous,	20,000 00	
	<hr/>	1,428,758 81
		<hr/>
		\$9,457,838 81

ESTIMATED REVENUE.

The estimates of the revenue are based upon existing laws in relation to licenses, fees, the income of certain institutions, etc., and the taxation of property and corporate franchises.

Corporation taxes, net,	\$950,000 00
Corporation tax due and unpaid, . .	58,113 96
Bank stock taxes, net,	400,000 00
Savings bank taxes, including Massachusetts Hospital Life Insurance Company, .	1,301,900 00
Collateral legacy tax,	300,000 00
Insurance taxes and licenses,	345,000 00
Excise tax on life insurance companies, .	180,000 00
Gas and Electric Light Commissioners' tax, .	14,000 00
Gas inspection tax,	4,100 00
Railroad Commissioners' tax,	32,000 00
Foreign railroad companies' tax, . . .	26,000 00
Coal and mining companies' tax, . . .	4,000 00
Hawkers' and peddlers' licenses, . . .	20,000 00
Secretary's fees and commissions, . .	30,000 00
Fees from courts of insolvency, . . .	35,000 00
Massachusetts Reformatory industries, .	150,000 00
Reformatory Prison for Women industries, .	45,000 00
<i>Amount carried forward,</i>	\$3,895,113 96

<i>Amount brought forward,</i>	\$3,895,118 96	
State Prison industries,	250,000 00	
State Farm industries,	3,000 00	
Income from Massachusetts Reformatory,	8,000 00	
Income from State Prison,	6,000 00	
Income from Almshouse, Women's Prison and Reform Schools,	7,000 00	
Operating the Charles River valley system of sewerage,	62,500 00	
Operating north metropolitan system of sewerage,	23,500 00	
Operating the Neponset River system of sewerage,	1,000 00	
Liquor licenses,	650,000 00	
Confiscated liquors,	1,000 00	
Cities and towns for support of paupers,	90,000 00	
Interest on armory loan,	43,800 00	
Interest on Fitchburg Railroad securities loan,	175,000 00	
Interest on metropolitan parks loan,	201,250 00	
Interest on metropolitan sewerage loan,	203,200 00	
Interest on metropolitan water loan,	455,000 00	
Interest on deposits,	150,000 00	
Miscellaneous,	40,000 00	
		\$6,265,363 96
Cash on hand Jan. 1, 1898,		1,810,305 52
Total,		\$8,075,669 48
Estimated expenses,	\$9,457,838 81	
Estimated revenue,	8,075,669 48	
Total to be provided by taxation,		\$1,382,169 33

The amount to be provided for by taxation is less by \$397,155.24 than was the amount as appears by the Auditor's estimates in 1897. Although the estimated expenses for 1898 are \$171,307.89 more than those of 1897, the estimated revenue for 1898 is \$147,527.53 more than in 1897, but the cash on hand Jan. 1, 1898, is \$420,935.60 more than was the cash on hand Jan. 1, 1897. It is apparent by these figures that with due economy the Legislature of the present year can close its session with a State tax of about the same as the year 1897, that is to say, \$1,750,000. It will be observed that there is included in the estimates of expenses a large item of \$925,000 unexpended appropriations, a large portion of which will be needed during the present year in

meeting outstanding claims. Such appropriations are available for two political years, and are required to form a part of the Auditor's estimates.

DUTIES OF THE AUDITOR.

Among the other duties devolving upon the Auditor of Accounts are the following : —

Section 6 of chapter 16 of the Public Statutes says : “ The Auditor shall annually, in the month of January, examine the books, accounts and vouchers of the Treasurer.” The books, accounts and vouchers of the Treasurer were examined by the Auditor during the month of January, as is required by law, and found to be correct. The receipts, payments and bonds were found to conform to the records kept in the Auditor's department.

By chapter 279 of the Acts of 1894, section 9, the Auditor of the Commonwealth is a member of the State Aid Commission, and considerable time has been devoted during the past year to the consideration of State and military aid cases.

And chapter 179 of the Acts of the year 1897 intrusts the Auditor with the duty, in connection with the Secretary of the Commonwealth and Adjutant-General, of acting upon claims for unpaid bounties. A very large number of claims have been presented during the past year to the commission, involving a great deal of labor and research, which has added very materially to his duties.

LEGISLATION SUGGESTED.

The appropriation for clerical services in this department outside of salaries fixed by law amounts to \$2,500 (Acts 1894, chapter 397), out of which is paid a stenographer and messenger. The work of this department has increased to such proportions as to make it necessary to employ extra assistance during the fall and winter ; and I feel justified in asking that the Legislature increase the amount for clerical assistance in this department to the sum of \$3,000 annually.

PART I.

REVENUE RECEIPTS AND PAYMENTS.

Statement I. — Receipts and Payments

RECEIPTS ON ACCOUNT OF REVENUE.

Detail			
	Cash on hand Jan. 1, 1897,		\$1,389,369 92
1	State tax,	\$1,750,000 00	
1	State tax 1896,	5,110 00	
2	Corporation tax,	3,810,059 70	
3	Savings bank tax,	1,249,531 93	
4	National bank tax,	966,991 94	
5	Excise tax on life insurance companies,	180,768 66	
6	Massachusetts Hospital Life Insurance Com- pany,	52,387 18	
7	Annual insurance companies' tax,	284,849 74	
8	Life insurance companies' tax,	19,487 30	
9	Insurance licenses,	46,421 00	
10	Special license insurance tax,	3,594 93	
11	Collateral legacy tax,	501,360 42	
12	Coal and mining companies' tax,	6,614 31	
13	Gas light companies' tax,	5,381 78	
14	Gas and Electric Light Commissioners' tax,	14,570 82	
15	Railroad Commissioners' tax,	32,895 33	
16	Foreign railroad companies' tax,	26,749 00	
17	Railroad reports,	2,380 00	
18	Liquor licenses,	780,977 52	
19	Interest on deposits,	221,442 36	
20	Interest on corporation tax,	3,284 99	
21	Interest on collateral legacy tax,	6,791 85	
22	Interest on Gas and Electric Light Com- missioners' tax,	143 75	
23	Interest on gas light companies tax,	10 51	
24	Interest on annual insurance tax,	6 10	
25	Interest on abolition grade crossings loan,	33,481 03	
26	Interest on armory loan,	42,900 00	
27	Interest on Fitchburg Railroad securities loan,	187,500 00	
28	Interest on harbor improvement loan,	8,118 06	
29	Interest on Medfield Insane Asylum loan,	182 29	
30	Interest on metropolitan parks loan,	150,362 97	
31	Interest on metropolitan parks loan, series 2,	52,119 00	
32	Interest on metropolitan sewerage loan,	347,431 86	
33	Interest on metropolitan sewerage loan, Neponset valley,	28,469 90	
34	Interest on metropolitan water loan,	377,181 43	
35	Interest on State highway loan,	4,695 83	
36	State Prison industries,	289,029 23	
37	Income State Prison,	6,436 86	
38	Massachusetts Reformatory industries,	43,420 21	
39	Income Massachusetts Reformatory,	8,383 46	
40	Reformatory Prison for Women industries,	23,761 85	
41	Income Reformatory Prison for Women,	1,688 57	
42	Income State Almshouse,	1,391 86	
43	Income Massachusetts Hospital for Epileptics,	347 00	
44	Income State Farm,	3,163 64	
45	Income Lyman School for Boys,	559 70	
46	Income State Industrial School,	490 55	
47	Income Board of Lunacy and Charity,	105,392 78	
48	Foreign corporation fees,	3,950 00	
49	Fees from liquor certificates to druggists,	1,059 00	
50	Fees from courts of insolvency,	25,343 21	
51	Courts of insolvency officers' fees,	11,714 04	
52	Fees from clerk of supreme judicial court,	436 50	
53	Fees for commissions,	10,585 00	
54	Fees from Attorney-General,	1,512 82	
55	Fees from Reporter of Decisions,	63 75	
56	Fees, miscellaneous,	3,436 25	
57	Corporation fees,	23,162 20	
58	Fees from District Police,	13 91	
59	Fees from State inspection of boilers,	8,699 00	
	Amounts carried forward,	\$11,778,294 88	\$1,389,369 92

on Account of Revenue.

PAYMENTS ON ACCOUNT OF REVENUE.

Legislative department,	\$345,145 67
Executive department,	35,399 08
Secretary's department,	45,875 82
Treasurer's department,	30,378 48
Auditor's department,	16,687 59
Attorney-General's department,	28,585 46
State House expenses,	68,200 93
Commonwealth building,	4,384 78
State printing,	169,662 65
Judiciary,	323,965 03
Tax Commissioner's department,	27,537 71
Commissioners on Savings Banks,	16,430 74
Insurance Commissioner,	37,888 98
Harbor and Land Commissioners,	13,463 75
Commissioners on Inland Fisheries and Game,	14,236 70
Railroad Commissioners,	32,586 56
Commissioners on Prisons,	8,899 09
Commissioners on State Aid,	11,686 46
Cattle Commissioners,	262,155 44
Assayer and Inspector of Liquors,	1,200 00
Inspectors of Gas Meters,	3,956 49
Bureau of Statistics of Labor,	27,508 11
Commission on Survey and Map of Massachusetts,	24,296 30
Commission on System of Docks,	4,669 07
Commission on Laws relating to Taxation,	4,429 70
Old Colony Commission,	243 41
Committee on relation between Street Railways and Municipal Corporations,	2,065 27
Civil Service Commission,	20,841 21
Commissioners on Province Laws,	280 39
Commissioners on Nautical Training School,	68,262 94
Metropolitan Park Commission,	460 01
Gas and Electric Light Commissioners,	15,963 78
Commissioner of Public Records,	4,551 61
Board of Registration in Pharmacy,	5,797 54
Controller of County Accounts,	6,967 22
State Board of Health,	58,344 95
State Board of Arbitration,	10,290 74
State Fire Marshal,	38,477 81
State Board Lunacy and Charity,	80,373 38
State Pension Agent,	6,633 90
Agricultural department,	85,711 10
Educational expenses,	304,181 23
State library,	16,546 13
Charitable departments,	730,261 04
Military department,	276,097 36
Expenses resulting from the war,	666,621 84
Reformatory and correctional,	1,048,991 03
Public buildings,	620,072 38
Construction of roads in Mashpee,	300 00
Construction of roads in Truro,	500 00
Decennial census,	45,559 10
Gratuities,	3,742 79
Unclaimed dividends of insolvent corporations,	373 60
Massachusetts Soldiers' Home,	63,916 00
Abolition of grade crossings loan sinking fund revenue,	69,787 00
Massachusetts school fund,	100,000 00
Medfield Insane Asylum loan sinking fund revenue,	16,994 00
Metropolitan parks loan sinking fund revenue,	3,350 00
Ballot boxes for cities and towns,	3,065 38
Boundary lines between New Hampshire, Massa- chusetts and Vermont,	2,135 23
Commission to investigate State institutions,	4,370 34
General Superintendent of Prisons,	5,333 64
<i>Amount carried forward,</i>	<i>\$5,956,673 94</i>

Statement I. — Receipts and Payments

RECEIPTS ON ACCOUNT OF REVENUE — *Concluded.*

<i>Amounts brought forward,</i> . . .		\$11,778,284 88	\$1,389,369 92
Detail			
60	Commissioner of Corporation fees, . . .	1,502 75	
61	Hawkers' and peddlers' licenses, . . .	21,651 50	
62	Limited partnerships, . . .	43 00	
63	Sale of books, . . .	650 74	
64	Sale of ballot boxes, . . .	1,300 00	
65	Sale of Massachusetts atlas sheets, . . .	328 92	
66	Quartermaster's supplies, . . .	657 87	
67	Board of Lunacy and Charity expenses, . . .	51 53	
68	Transportation of State paupers, . . .	2 50	
69	Support and transportation of pauper infants, . . .	748 70	
70	Temporary support of paupers, . . .	7 00	
71	Rent of great ponds, . . .	26 00	
72	Escheated estates, . . .	2,267 13	
73	Penalties from gas and electric light companies, . . .	695 00	
74	Penalties for illegal sale of dairy products, . . .	809 00	
75	Penalties for infringement of fish laws, . . .	42 50	
76	Penalties for failure to make returns to Board Lunacy and Charity, . . .	433 00	
77	Bureau of Labor, clerks and expenses, . . .	13 95	
78	Metropolitan Park Commission, . . .	19,604 06	
79	Dividends from insolvent corporations, . . .	67 30	
80	Improvement of Sudbury meadows, . . .	999 97	
81	Insurance Commissioner's expenses, . . .	42 00	
82	Contract forfeitures, . . .	1,000 00	
83	Repairs, improvements and furniture, . . .	1,564 66	
84	Cattle Commissioners' expenses, . . .	5,173 01	
85	Commissioners on the Extermination of the Gypsy Moth, . . .	155 81	
86	Massachusetts State Firemen's Association, . . .	1,077 33	
87	Care and custody of trust deposits, . . .	1,842 59	
88	Charles River system of sewage disposal maintenance, . . .	62,857 07	
89	North metropolitan system of sewage disposal maintenance, . . .	183,855 79	
90	Neponset system sewage disposal, . . .	5,845 00	
91	Sewage disposal Salem and Peabody, . . .	891 47	
92	Removal of wrecks from tide-water, . . .	327 39	
93	Framingham Normal School buildings, . . .	27 40	
94	Commissioners on Nautical Training School, . . .	364 45	
95	Premium on exchange, . . .	170 80	
96	Salem Normal School buildings, . . .	9,826 39	
97	Massachusetts Soldiers' Home, . . .	28,916 00	
98	Sales Worcester Lunatic Hospital lands, . . .	600 00	
99	Endowment of colleges for the benefit of agriculture and the mechanic arts, . . .	23,000 00	
100	Sterling interest, . . .	123,444 62	
101	Danvers Lunatic Hospital loan, . . .	153,000 00	
102	Troy & Greenfield Railroad loan, . . .	370,000 00	
103	Temporary loans, . . .	2,000,000 00	
			14,804,059 08
			\$16,193,429 00

on Account of Revenue — Concluded.

PAYMENTS ON ACCOUNT OF REVENUE — *Concluded.*

Amount brought forward,	\$5,956,673 94
Liquor licenses,	219 83
Boundary lines between Gay Head and Chilmark,	136 40
Bounties to Massachusetts volunteers,	384 66
Monuments on Antietam Battlefield,	3,355 28
Tennessee Centennial Exposition,	2,880 14
Robert G. Shaw monument parade,	3,756 29
Grant monument inaugural parade,	17,029 14
Bust Samuel F. Smith,	1,000 00
Gift to Battleship "Massachusetts,"	1,000 00
Electoral College,	208 00
Consolidation and arrangements of the Statutes,	19,646 28
Dredging in Boston Harbor,	61,400 87
Massachusetts Institute Technology,	29,000 00
Improvement and navigation Connecticut River,	755 25
Investigation Neponset meadows,	131 40
Improvement Sudbury meadows,	3,588 74
Restoration of Green Harbor,	7,845 28
State printing contract,	76 33
Sales of Worcester Lunatic Hospital lands,	500 00
Recheated estates,	6 73
Annual insurance tax,	3,000 00
Sterling interest,	147,138 62
Massachusetts State Firemen's Association,	10,000 00
Collateral legacy tax,	190 00
Deputy Sealer Weights, Measures and Balances,	2,612 64
Legacy tax clerk,	1,800 00
Extermination of the gypsy moth,	156,826 30
Removal of wrecks,	844 25
Expenses on account of Provincetown lands,	3,476 23
Annuities of M. Johonnot,	280 56
Charles River system sewage disposal, main- tenance,	30,913 28
North metropolitan system of sewage disposal, maintenance,	82,660 86
Foreign ships,	6,188 04
Corporation tax,	2,783,651 05
National bank tax,	566,186 05
Premium on exchange,	105 40
Interest,	1,814,872 08
Neponset system sewage disposal, maintenance,	2,649 35
Premium on Massachusetts school fund securities,	8,553 15
Atlas map of Massachusetts,	943 57
Aiding towns in construction of better roads,	12,017 43
Temporary quarters for the Senate,	6,134 98
Sewage disposal, Salem and Peabody,	367 04
Sewage disposal, Massachusetts School for the Feeble-minded,	526 08
Expenses steamer "Ocean Gem,"	4,267 96
Conservation Connecticut River,	110 34
Channel from Osterville Bay to Vineyard Sound,	1,848 53
Protection of Agawam from the Connecticut River,	1,499 05
Special plans State House extension,	750 00
Premium on metropolitan sewerage loan fund,	64,886 59
Premium on metropolitan sewerage loan fund, series two,	14,849 55
Tryn & Greenfield Railroad loan,	370,000 00
Danvers Lunatic Hospital loan,	153,000 00
Temporary loans,	2,000,000 00
Endowment of colleges for the benefit of agricult- ure and the mechanic arts,	23,000 00
Cash on hand Jan. 1, 1898,	
	\$14,383,123 48
	1,810,305 52
	\$16,193,429 00

STATEMENT II.—REVENUE PROPERLY BELONGING TO 1896 AND 1897.

STATEMENT No. II.

REVENUE PROPERLY BELONGING TO 1896 AND 1897.

[Particulars of 1897 in Detailed Statement No. 3.]

		1896.	1897.
Detail			
1	State tax,	\$1,750,000 00	\$1,750,000 00
2	Corporation tax,	3,826,048 86	3,789,450 12
3	Savings bank tax,	1,240,489 35	1,249,531 93
4	National bank tax,	999,738 54	961,682 67
5	Excise tax on life insurance companies,	171,248 38	180,768 66
6	Massachusetts Hospital Life Insurance Company,	50,817 12	52,387 18
7	Annual insurance companies' tax,	267,843 73	284,672 84
8	Life insurance companies' tax,	18,778 20	19,487 20
9	Insurance licenses,	40,110 00	46,421 00
10	Special license insurance tax,	4,465 65	3,594 93
11	Collateral legacy tax,	275,573 24	501,360 42
12	Coal and mining companies' tax,	5,137 77	6,335 35
13	Gas light companies' tax,	4,122 79	3,876 95
14	Gas and Electric Light Commissioners' tax,	13,129 79	11,708 50
15	Railroad Commissioners' tax,	31,210 50	32,863 79
16	Foreign railroad companies' tax,	26,749 00	26,749 00
17	Railroad reports,	2,160 00	2,380 00
18	Liquor licenses,	708,509 00	730,210 69
	Confiscated liquors,	1,100 00	—
19	Interest on deposits,	101,635 05	203,880 63
20	Interest on corporation tax,	4,954 36	3,284 99
21	Interest on collateral legacy tax,	3,344 48	6,791 85
22	Interest on Gas and Electric Light Commissioners' tax,	27 25	143 75
23	Interest on gas light companies' tax,	—	10 51
24	Interest on annual insurance tax,	—	6 10
25	Interest on abolition grade crossings loan,	35,594 11	33,481 03
26	Interest on armory loan,	44,591 65	42,900 00
27	Interest on Fitchburg Railroad securities loan,	175,000 00	187,500 00
28	Interest on harbor improvement loan,	—	8,118 06
29	Interest on Medfield Insane Asylum loan,	—	182 29
30	Interest on metropolitan parks loan,	28,517 37	150,362 97

STATEMENT II.—REVENUE PROPERLY BELONGING TO 1896 AND 1897.

REVENUE BELONGING TO 1896 AND 1897—*Continued.*

		1896.	1897.
Detail			
31	Interest on metropolitan parks loan, series two,	-	\$52,119 00
32	Interest on metropolitan sewerage loan,	\$22,895 33	347,431 86
33	Interest on metropolitan sewerage loan, Neponset system,	7,530 00	28,469 90
34	Interest on metropolitan water loan,	108,883 50	377,181 43
35	Interest on State highway loan,	3,393 05	4,695 83
36	State Prison industries,	287,427 52	289,029 23
37	Income State Prison,	7,740 70	6,436 86
38	Massachusetts Reformatory industries,	48,882 59	43,420 21
39	Income Massachusetts Reformatory,	7,232 50	8,383 46
40	Reformatory Prison for Women industries,	11,648 95	23,761 85
41	Income Reformatory Prison for Women,	1,759 08	1,688 57
42	Income State Almshouse,	1,549 15	1,391 86
43	Income Massachusetts Hospital for Epileptics,	3,252 31	347 00
44	Income State Farm,	3,435 70	3,163 64
45	Income Lyman School for Boys,	1,072 97	559 70
46	Income State Industrial School,	580 20	490 55
47	Income Board of Lunacy and Charity,	104,658 42	105,392 78
48	Foreign corporation fees,	3,485 00	3,950 00
49	Fees from liquor certificates to druggists,	1,057 00	1,059 00
50	Fees from courts of insolvency,	24,373 86	18,725 25
51	Courts of insolvency, officers' fees,	11,605 23	8,722 55
52	Fees from clerk of supreme judicial court,	363 50	436 50
53	Fees for commissions,	9,660 00	10,585 00
54	Fees from Attorney-General,	1,750 25	1,512 82
55	Fees from reporter of decisions,	133 25	63 75
56	Fees, miscellaneous,	3,749 66	3,436 25
57	Corporation fees,	21,533 10	23,152 20
58	Fees from district police,	8 90	19 91
59	Fees from State inspection of boilers,	6,658 00	8,699 00
60	Commissioner of Corporations' fees,	965 50	1,502 75
61	Hawkers' and peddlers' licenses,	22,902 00	21,651 50
62	Limited partnerships,	32 00	43 00
63	Sale of books,	1,050 66	650 74
64	Sale of ballot boxes,	1,350 00	1,300 00
65	Sale of Massachusetts atlas sheets,	357 60	328 92

STATEMENT II.—REVENUE PROPERLY BELONGING TO 1896 AND 1897.

REVENUE BELONGING TO 1896 AND 1897—*Continued.*

		1896.	1897.
Detail			
66	Quartermaster's supplies, . . .	\$701 85	\$657 87
67	Board of Lunacy and Charity ex- penses, . . .	-	51 53
68	Transportation of State paupers,	-	2 50
69	Support and transportation of pauper infants, . . .	671 14	748 70
70	Temporary support of paupers, .	-	7 00
71	Rent of great ponds, . . .	25 00	26 00
72	Escheated estates, . . .	3,515 01	2,257 13
73	Penalties from gas and electric light companies, . . .	-	695 00
74	Penalties for illegal sale of dairy products, . . .	270 00	809 00
75	Penalties for infringement of fish laws, . . .	-	42 50
76	Penalties for failure to make re- turns to Board of Lunacy and Charity, . . .	619 00	433 00
77	Bureau of Labor, clerks and ex- penses, . . .	690 09	13 95
78	Metropolitan Park Commission, .	85,813 46	19,604 06
79	Dividends from insolvent corpo- rations, . . .	-	67 30
80	Improvement of Sudbury mead- ows, . . .	999 97	999 97
81	Insurance Commissioner's ex- penses, . . .	-	42 00
82	Contract forfeitures, . . .	-	1,000 00
83	Repairs, improvements and fur- niture, . . .	891 41	1,564 66
84	Cattle Commissioner's expenses,	3,746 36	5,173 01
85	Commissioners on the extermina- tion of the Gypsy Moth, . . .	22 43	155 81
86	Massachusetts State Firemen's Association, . . .	593 24	1,077 33
87	Care and custody of trust deposits,	1,763 26	1,842 59
88	Charles River system of sewage disposal maintenance, . . .	-	62,857 07
89	North metropolitan system of sewage disposal maintenance,	2,915 70	183,855 79
90	Neponset system sewage disposal,	-	5,845 00
91	Sewage disposal, Salem and Pea- body, . . .	-	891 47
92	Removal of wrecks from tide water, . . .	-	327 39
93	Framingham Normal School buildings, . . .	52 00	27 40
94	Commissioners on Nautical Train- ing School, . . .	-	364 45
95	Premium on exchange, . . .	-	170 80

STATEMENT II.—REVENUE PROPERLY BELONGING TO 1896 AND 1897.

REVENUE BELONGING TO 1896 AND 1897—*Concluded.*

		1896.	1897.
96	Salem Normal School buildings, .	—	\$9,826 39
	Annuities,	\$346 58	—
	Support of paupers by cities and towns,	49 85	—
	Burial of State paupers,	7 55	—
	Cases settlement and bastardy,	100 00	—
	Commissioners Savings Banks expenses,	6 71	—
	Board of Arbitration expenses,	85 00	—
	Commissioners on Inland Fisheries and Game,	800 00	—
	Expenses new State armories,	31 14	—
	International Exposition at Atlanta,	815 06	—
	Medfield Insane Asylum buildings,	66 51	—
	Dividends from Maverick National Bank,	19 47	—
	Interest on State tax,	3 75	—
	Interest on State House loan, 1901,	7,194 45	—
	Interest on State House construction loan,	3,586 45	—
		\$10,680,176 11	\$11,941,877 05

In preparing it, the revenue collected in 1897 which belongs to 1896 is credited to the latter year.

All sums of money paid from the revenue to the several funds, and many entries in Statement No. I., which are necessary for an accurate system of book-keeping, but which are temporary and disappear in a statement of actual results, are omitted.

The following items are of the classes named, and if they are added to the revenue of 1897, in Statement No. II., the footing will agree with the aggregate of the receipts in Statement No. I., viz. :—

Temporary loans,	\$2,000,000 00
Massachusetts Soldiers' Home, from United States,	28,916 00
Sterling interest,	123,444 62
Revenue of previous years,	163,821 41
<i>Amount carried forward,</i>	<i>\$2,316,182 03</i>

<i>Amount brought forward,</i>	\$2,316,182 08
Endowment of colleges for the benefit of agriculture and mechanic arts,	23,000 00
Danvers Lunatic Hospital loan,	153,000 00
Troy & Greenfield Railroad loan,	370,000 00
Worcester Lunatic Hospital lands,	500 00
	<hr/>
	\$2,862,682 08
Add footing of Statement II.,	11,941,377 05
	<hr/>
Total as in Statement I.,	\$14,804,059 08

STATEMENT III.

Revenue Receipts.

DETAILS 1.

STATEMENT No. III.

DETAILS No. 1.

STATE TAX FOR 1897.

[Acts 1897, Chap. 501.]

Received from the following cities and towns:—

Abington,	\$1,750 00	Bernardston,	\$297 50
Acton,	1,050 00	Beverly,	10,132 50
Acushnet,	437 50	Billerica,	1,382 50
Adams,	2,695 00	Blackstone,	1,890 00
Agawam,	945 00	Blandford,	315 00
Alford,	157 50	Bolton,	332 50
Amesbury,	3,657 50	Boston,	628,740 00
Amherst,	2,222 50	Bourne,	1,172 50
Andover,	3,430 00	Boxborough,	157 50
Arlington,	5,635 00	Boxford,	437 50
Ashburnham,	752 50	Boylston,	350 00
Ashby,	367 50	Bradford,	1,925 00
Ashfield,	367 50	Braintree,	3,115 00
Ashland,	857 50	Brewster,	437 50
Athol,	2,642 50	Bridgewater,	1,767 50
Attleborough,	3,220 00	Brimfield,	297 50
Auburn,	402 50	Brockton,	15,085 00
Avon,	542 50	Brookfield,	1,050 00
Ayer,	962 50	Brookline,	41,632 50
Barnstable,	2,695 00	Buckland,	420 00
Barre,	1,032 50	Burlington,	350 00
Becket,	332 50	Cambridge,	54,600 00
Bedford,	682 50	Canton,	3,027 50
Belchertown,	680 00	Carlisle,	245 00
Bellingham,	490 00	Carver,	577 50
Belmont,	2,642 50	Charlemont,	280 00
Berkley,	315 00	Charlton,	682 50
Berlin,	350 00	Chatham,	665 00

STATEMENT III.

Revenue Receipts.

DETAILS 1.

STATE TAX — Continued.

Chelmsford, . . .	\$1,452 50	Falmouth, . . .	\$4,287 50
Chelsea, . . .	15,802 50	Fitchburg, . . .	13,860 00
Cheshire, . . .	525 00	Florida, . . .	122 50
Chester, . . .	455 00	Foxborough, . . .	1,190 00
Chesterfield, . . .	210 00	Framingham, . . .	6,527 50
Chicopee, . . .	5,810 00	Franklin, . . .	2,100 00
Chilmark, . . .	157 50	Freetown, . . .	630 00
Clarksburg, . . .	175 00	Gardner, . . .	3,552 50
Clinton, . . .	4,865 00	Gay Head, . . .	17 50
Cohasset, . . .	3,360 00	Georgetown, . . .	752 50
Colrain, . . .	420 00	Gill, . . .	332 50
Concord, . . .	2,940 00	Gloucester, . . .	11,375 00
Conway, . . .	507 50	Goshen, . . .	105 00
Cottage City, . . .	980 00	Gosnold, . . .	140 00
Cummington, . . .	227 50	Grafton, . . .	1,732 50
Dalton, . . .	2,047 50	Granby, . . .	332 50
Dana, . . .	210 00	Granville, . . .	262 50
Danvers, . . .	3,150 00	Great Barrington, . . .	2,572 50
Dartmouth, . . .	1,890 00	Greenfield, . . .	3,727 50
Dedham, . . .	4,602 50	Greenwich, . . .	192 50
Deerfield, . . .	1,155 00	Groton, . . .	2,047 50
Dennis, . . .	1,172 50	Groveland, . . .	700 00
Dighton, . . .	595 00	Hadley, . . .	735 00
Douglas, . . .	735 00	Halifax, . . .	192 50
Dover, . . .	682 50	Hamilton, . . .	752 50
Dracut, . . .	1,172 50	Hampden, . . .	280 00
Dudley, . . .	787 50	Hancock, . . .	245 00
Dunstable, . . .	210 00	Hanover, . . .	1,015 00
Duxbury, . . .	1,102 50	Hanson, . . .	455 00
East Bridgewater, . . .	1,155 00	Hardwick, . . .	1,085 00
East Longmeadow, . . .	490 00	Harvard, . . .	717 50
Eastham, . . .	210 00	Harwich, . . .	875 00
Easthampton, . . .	1,750 00	Hatfield, . . .	735 00
Easton, . . .	3,552 50	Haverhill, . . .	14,735 00
Edgartown, . . .	525 00	Hawley, . . .	122 50
Egremont, . . .	332 50	Heath, . . .	140 00
Enfield, . . .	560 00	Hingham, . . .	3,167 50
Erving, . . .	280 00	Hinsdale, . . .	542 50
Essex, . . .	700 00	Holbrook, . . .	945 00
Everett, . . .	8,610 00	Holden, . . .	840 00
Fairhaven, . . .	1,382 50	Holland, . . .	70 00
Fall River, . . .	43,540 00	Holliston, . . .	1,207 50

STATEMENT III.

Revenue Receipts.

DETAILS 1.

STATE TAX — Continued.

Holyoke, . . . \$19,040 00	Melrose, . . . \$6,877 50
Hopedale, . . . 1,820 00	Mendon, . . . 385 00
Hopkinton, . . . 1,470 00	Merrimac, . . . 945 00
Hubbardston, . . . 490 00	Methuen, . . . 2,467 50
Hudson, . . . 2,082 50	Middleborough, . . . 2,975 00
Hull, . . . 1,820 00	Middlefield, . . . 175 00
Huntington, . . . 385 00	Middleton, . . . 367 50
Hyde Park, . . . 5,932 50	Milford, . . . 3,867 50
Ipswich, . . . 2,065 00	Millbury, . . . 1,680 00
Kingston, . . . 1,172 50	Millis, . . . 595 00
Lakeville, . . . 402 50	Milton, . . . 13,737 50
Lancaster, . . . 2,082 50	Monroe, . . . 105 00
Lanesborough, . . . 367 50	Monson, . . . 1,400 00
Lawrence, . . . 23,240 00	Montague, . . . 2,555 00
Lee, . . . 1,295 00	Monterey, . . . 175 00
Leicester, . . . 1,645 00	Montgomery, . . . 105 00
Lenox, . . . 2,082 50	Mount Washington, . . . 52 50
Leominster, . . . 3,990 00	Nahant, . . . 4,042 50
Leverett, . . . 210 00	Nantucket, . . . 2,117 50
Lexington, . . . 2,852 50	Natick, . . . 3,990 00
Leyden, . . . 122 50	Needham, . . . 1,977 50
Lincoln, . . . 1,610 00	New Ashford, . . . 52 50
Littleton, . . . 612 50	New Bedford, . . . 36,067 50
Longmeadow, . . . 437 50	New Braintree, . . . 297 50
Lowell, . . . 49,000 00	New Marlborough, . . . 402 50
Ludlow, . . . 752 50	New Salem, . . . 227 50
Lunenburg, . . . 560 00	Newbury, . . . 752 50
Lynn, . . . 34,667 50	Newburyport, . . . 7,857 50
Lynnfield, . . . 420 00	Newton, . . . 32,077 50
Malden, . . . 17,307 50	Norfolk, . . . 367 50
Manchester, . . . 4,970 00	North Adams, . . . 5,477 50
Mansfield, . . . 1,277 50	North Andover, . . . 2,362 50
Marblehead, . . . 4,042 50	North Attleborough, . . . 2,800 00
Marion, . . . 577 50	North Brookfield, . . . 1,400 00
Marlborough, . . . 5,792 50	North Reading, . . . 367 50
Marshfield, . . . 945 00	Northampton, . . . 7,315 00
Mashpee, . . . 122 50	Northborough, . . . 892 50
Mattapoisett, . . . 1,050 00	Northbridge, . . . 2,537 50
Maynard, . . . 1,470 00	Northfield, . . . 682 50
Medfield, . . . 997 50	Norton, . . . 577 50
Medford, . . . 10,902 50	Norwell, . . . 770 00
Medway, . . . 927 50	Norwood, . . . 2,152 50

STATEMENT III.

Revenue Receipts.

DETAILS 1.

STATE TAX — *Continued.*

Oakham,	\$245 00	Seekonk,	\$612 50
Orange,	2,817 50	Sharon,	1,137 50
Orleans,	490 00	Sheffield,	630 00
Otis,	157 50	Shelburne,	647 50
Oxford,	927 50	Sherborn,	577 50
Palmer,	2,030 00	Shirley,	525 00
Paxton,	192 50	Shrewsbury,	700 00
Peabody,	5,477 50	Shutesbury,	122 50
Pelham,	122 50	Somerset,	752 50
Pembroke,	472 50	Somerville,	30,205 00
Pepperell,	1,435 00	South Hadley,	1,645 00
Peru,	87 50	Southampton,	350 00
Petersham,	455 00	Southborough,	1,137 50
Phillipston,	210 00	Southbridge,	2,852 50
Pittsfield,	9,415 00	Southwick,	385 00
Plainfield,	122 50	Spencer,	2,922 50
Plymouth,	4,620 00	Springfield,	41,072 50
Plympton,	227 50	Sterling,	612 50
Prescott,	122 50	Stockbridge,	2,170 00
Princeton,	577 50	Stoneham,	2,835 00
Provincetown,	1,592 50	Stoughton,	2,117 50
Quincy,	11,777 50	Stow,	455 00
Randolph,	1,645 00	Sturbridge,	682 50
Raynham,	630 00	Sudbury,	822 50
Reading,	2,450 00	Sunderland,	297 50
Rehoboth,	525 00	Sutton,	945 00
Revere,	4,585 00	Swampscott,	3,955 00
Richmond,	245 00	Swansey,	612 50
Rochester,	385 00	Taunton,	13,965 00
Rockland,	2,170 00	Templeton,	980 00
Rockport,	1,845 00	Tewksbury,	1,050 00
Rowe,	175 00	Tisbury,	577 50
Rowley,	490 00	Tolland,	105 00
Royalston,	437 50	Topsfield,	612 50
Russell,	350 00	Townsend,	840 00
Rutland,	367 50	Truro,	262 50
Salem,	20,475 00	Tyngsborough,	280 00
Salisbury,	465 00	Tyringham,	157 50
Sandisfield,	245 00	Upton,	735 00
Sandwich,	682 50	Uxbridge,	1,592 50
Saugus,	2,065 00	Wakefield,	4,095 00
Savoy,	122 50	Wales,	210 00
Scituate,	1,435 00	Walpole,	1,452 50

STATEMENT III.

Revenue Receipts.

DETAILS 1.

STATE TAX — *Concluded.*

Waltham,	\$13,055 00	Westford,	\$962 50
Ware,	3,097 50	Westhampton,	175 00
Wareham,	1,470 00	Westminster,	542 50
Warren,	1,960 00	Weston,	2,502 50
Warwick,	227 50	Westport,	1,102 50
Washington,	140 00	Weymouth,	4,777 50
Watertown,	5,705 00	Whately,	332 50
Wayland,	1,102 50	Whitman,	2,555 00
Webster,	2,695 00	Wilbraham,	595 00
Wellesley,	4,655 00	Williamsburg,	665 00
Wellfleet,	542 50	Williamstown,	1,767 50
Wendell,	175 00	Wilmington,	630 00
Wenham,	472 50	Winchendon,	1,645 00
West Boylston,	962 50	Winchester,	4,532 50
West Bridgewater,	700 00	Windsor,	140 00
West Brookfield,	595 00	Winthrop,	3,045 00
West Newbury,	700 00	Woburn,	6,790 00
West Springfield,	2,887 50	Worcester,	63,507 50
West Stockbridge,	402 50	Worthington,	227 50
West Tisbury,	280 00	Wrentham,	1,067 50
Westborough,	1,960 00	Yarmouth,	1,470 00
Westfield,	5,547 50		

Total amount of State tax, \$1,750,000 00

Total amount received on account of State tax for
1897, \$1,750,000 00

Amount received on account of State tax for 1896, 5,110 00

DETAILS No. 2.

CORPORATION TAX.

[Assessed upon valuation of corporate stock over and above municipal taxation for real estate and machinery. Rate \$15.25.]

Received of the following-named corporations:—

A. B. Cutter Company,	\$47 30
A. B. Noyes & Company Corporation,	64 09
A. C. Dutton Lumber Company,	357 08
A. Coburn Boot and Shoe Company,	164 80
A. F. Bemis Hat Company,	503 58
A. F. Towle & Son Company,	526 47

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

A. G. Moore Company,	\$30 52
A. Jus Johnson Company,	206 01
A. L. Blackmer Company, Incorporated,	144 97
A. L. Ober Company,	53 41
A. M. McPhail Piano Company,	961 38
A. M. Niles Shoe Company,	167 86
A. M. Richards Building Moving Company,	6 86
A. S. Lowell Company,	320 46
A. Storrs & Bement Company,	572 25
A. T. Stearns Lumber Company,	2,327 15
A. W. Bryne Construction Company,	320 46
A. W. Clapp Company,	220 50
A. W. Strauss Paint and Varnish Com- pany,	152 60
Abram French Company,	6,104 00
Acushnet Co-operative Association,	67 14
Acushnet Mills Corporation,	1,130 00
Adams Brothers Manufacturing Company,	56 46
Adams Gaslight Company,	253 31
Adams Marble Company,	280 78
Advertiser Newspaper Company,	152 60
Ætna Mills,	287 65
Agawam Company,	399 04
Agawam Manufacturing Company,	483 74
Agawam Paper Company,	508 15
Albert & J. M. Anderson,	656 18
Albertson Marble Company, The,	302 14
Alfred Clapp Lumber Company,	114 45
Algonquin Printing Company,	485 26
Allen & Endicott Building Company, The,	517 31
Allen Fan Company,	4 63
Allen Gymnasium Company,	54 93
Allen Lane Company,	1,449 70
Almon, Sargent & Conant Corporation,	22 89
American Bell Telephone Company,	107,065 79
American Camphor Refining Company,	294 51
American Car Sprinkler Company,	389 13
American Cigar Company,	676 01
American Citizen Company,	76 30
American Collection Agency,	15 26
American Dry Plate Company, The,	216 69
American Insurance Company,	3,536 50
American Loan and Trust Company,	19,075 00
American Mica Company,	579 88
American Net and Twine Company,	1,930 39
American Optical Company,	10,667 50
American Pad and Paper Company, The,	157 63
American Powder Mills, The,	1,651 49
American Press Association of Massachu- setts,	111 39
American Printing Company, The,	10,042 60
American Rubber Company,	6,915 83
American Steam Gauge Company,	518 84

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX—Continued.

American Telephone and Telegraph Co., . . .	\$45,229 90
American Telephone and Telegraph Company of Massachusetts, . . .	152 60
American Tube Works, . . .	2,629 29
American Waltham Watch Company, . . .	24,321 38
American Watch Tool Company, . . .	192 27
Amesbury and Salisbury Gas Company, . . .	271 62
Amesbury Electric Light, Heat and Power Company, . . .	355 55
Amesbury Opera House Company, . . .	15 26
Ames Plow Company, . . .	1,602 30
Amherst & Sunderland Street Railway Company, . . .	167 86
Amherst Gas Company, The, . . .	84 69
Amherst Water Company, . . .	522 65
Angier Chemical Company, The, . . .	117 50
Appleton Shoe Company, . . .	177 39
Apsley Rubber Company, . . .	1,149 84
Archibald Wheel Company, . . .	885 08
Arlington & Winchester Street Railway Company, . . .	76 30
Arlington Co-operative Association, The, . . .	2,022 62
Arlington Gas Light Company, . . .	81 25
Arlington Mills, . . .	3,322 86
Arms Manufacturing Company, The, . . .	315 88
Armstrong Transfer Express Company, . . .	531 04
Arthur C. Harvey Company, The, . . .	320 46
Arthur Treat Company, . . .	137 34
Ashfield Co-operative Creamery Association, . . .	6 10
Ashland Leatherboard Company, . . .	76 30
Assabet Manufacturing Company, . . .	2,310 96
Atherton Machine Company, . . .	366 24
Athol & Orange Street Railway Company, . . .	858 22
Athol Machine Company, The, . . .	28 23
Athol Water Company, . . .	97 66
Atkinson Coal Company, . . .	64 70
Atlantic Glue Company, . . .	572 25
Atlantic Halibut Company, . . .	549 36
Atlantic Lumber Company, The, . . .	801 15
Atlantic Novelty Manufacturing Company, . . .	77 82
Atlantic Telegraph Company of Massachusetts, . . .	76 30
Attleborough Branch Railroad Company, . . .	2,351 94
Austin Furniture Company, . . .	254 23
B. F. Sturtevant Company, . . .	4,867 94
B. L. Bragg Company, The, . . .	640 92
B. M. C. Durfee Safe Deposit and Trust Company, . . .	7,324 80
Babcock Varnish Company, The, . . .	480 69
Bailey-Weston Company, . . .	152 60
Baker-Hunnell Company, . . .	297 57
Baker Lead Manufacturing Company, . . .	412 78

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Bancroft Mills,	\$46 92
Banister-Carley Company, The,	92 70
Banker and Tradesman Company,	76 30
Barnard Sumner and Putnam Company,	4,578 00
Barre Water Company,	238 97
Batchelder & Lincoln Company,	6,699 14
Bay State Belting Company,	671 44
Bay State Brick Company,	26 70
Bay State Coal Company,	196 85
Bay State Co-operative Creamery Association,	8 39
Bay State Cordage Company,	112 92
Bay State Corset Company,	610 40
Bay State Gas Company,	5,714 87
Bay State Rubber Company,	76 30
Bay State Shoe and Leather Company,	903 39
Bay State Steamship Company,	457 80
Bay State Trust Company,	4,043 90
Beach & Clarridge Company,	676 01
Beacon Manufacturing Company,	370 81
Beacon Publishing Company, The,	68 67
Beacon Shoe Manufacturing Company,	289 94
Beacon Trust Company,	2,682 86
Beals Leather Company,	106 82
Beattie Zinc Works Company,	142 68
Beebe & Holbrook Company, The,	1,027 45
Belcher & Taylor Agricultural Tool Company,	625 20
Belchertown Co-operative Creamery Association,	15 26
Belish Printing and Publishing Company,	59 51
Belvidere Woollen Manufacturing Company,	2,095 04
Bemis & Call Hardware and Tool Company,	474 58
Bennett's Information Bureau,	30 52
Beoli Company, The,	457 80
Berkshire Cotton Manufacturing Company,	7,129 47
Berkshire Courier Company,	11 44
Berkshire Glass Sand Company,	111 39
Berkshire Loan and Trust Company,	1,907 50
Berkshire Manufacturing Company, Pittsfield,	434 91
Berkshire Railroad Company,	13,734 00
Berkshire Tack Company,	9 15
Berkshire Typewriter Company,	91 56
Berkshire Water Company,	240 34
Beverly Co-operative Association,	73 24
Beverly Gas and Electric Company,	148 78
Biddle & Smart Company,	60 27
Bigelow & Dowse Company,	2,289 00
Bigelow Carpet Company,	2,476 69
Blackstone Valley Creamery Company,	15 26
Blair Camera Company,	266 74

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Blair Manufacturing Company,	\$199 90
Blanchard Brothers Granite Company,	79 35
Blue Hill Granite Company,	144 20
Boit Knitting Company,	45 78
Bolles & Wilde Company,	457 80
Bon Marché Dry Goods Company,	610 40
Border City Manufacturing Company,	163 28
Boston & Albany Railroad Company,	405,120 93
Boston & Bangor Steamship Company,	2,034 15
Boston and Bay State Die Company,	152 60
Boston & Chelsea Railroad Company,	2,215 75
Boston & Gloucester Steamboat Company,	1,907 50
Boston & Lowell Railroad Corporation,	94,307 60
Boston & Maine Railroad,	101,233 34
Boston & Philadelphia Steamship Company,	11,063 04
Boston & Providence Railroad Corporation,	61,052 28
Boston & Provincetown Steamship Company,	352 50
Boston & Revere Electric Street Railway Company,	213 64
Boston Asphalt Company,	310 54
Boston Bank Note and Lithographing Com- pany,	22 89
Boston Base Ball Association,	59 51
Boston Beer Company,	1,707 59
Boston Belting Company,	19,383 86
Boston Can Company,	197 61
Boston Check and Ticket Company,	76 30
Boston Coal Company,	213 64
Boston Computing Scale Company,	15 26
Boston Co-operative Buyers' Association,	152 60
Boston Co-operative Flower Growers' Asso- ciation,	36 62
Boston Counter Company,	470 00
Boston Cycle Company,	114 45
Boston Dental Manufacturing Company,	228 90
Boston Dry Goods Company,	4,578 00
Boston Duck Company,	1,398 76
Boston Electric Company,	732 17
Boston Electric Protective Association,	53 41
Boston Excursion Steamship Company,	27 62
Boston Fire Brick and Clay Retort Manu- facturing Company,	1,149 07
Boston Forge Company,	148 02
Boston Fresh Tripe Company,	320 46
Boston Fruit Company,	3,815 00
Boston Furnace Company,	122 08
Boston Gas Company,	1,000 29
Boston Gore and Web Manufacturing Com- pany,	30 52
Boston Herald Company, The,	10,682 00
Boston Ice Cream Company,	76 30
Boston Lead Manufacturing Company,	2,568 25
Boston Lighterage and Towing Company,	274 68

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Boston Marine Insurance Company, . . .	\$3,027 52
Boston Oregon Mast Company, . . .	384 55
Boston Packing and Provision Company, . .	2,510 27
Boston Paving Company, . . .	305 20
Boston Pier on Long Wharf, Proprietors of, .	450 17
Boston Plate and Window Glass Company, .	4,852 68
Boston Printing Company, . . .	100 71
Boston Regalia Company, The, . . .	152 60
Boston, Revere Beach & Lynn Railroad Company, . . .	89 27
Boston Rubber Shoe Company, . . .	73,700 84
Boston Safe Deposit and Trust Company, .	27,230 80
Boston School Supply Company, . . .	286 12
Boston Spar Company, The, . . .	76 30
Boston Specialty and Toy Company, . . .	91 56
Boston Steam Fishing Company, . . .	30 52
Boston Steel and Iron Company, . . .	428 80
Boston Storage Warehouse Company, . . .	1,449 70
Boston Terminal Company, . . .	7,630 00
Boston Times Company, . . .	45 78
Boston Tow-boat Company, . . .	10,562 97
Boston Trading and Export Company, The, .	106 82
Boston Transcript Company, . . .	152 60
Boston Transfer Company, The, . . .	244 16
Boston Waist Company, . . .	305 20
Boston Wharf Company, . . .	808 78
Boston Woven Hose and Rubber Company, .	9,473 40
Bourne Bleachery, . . .	228 90
Bourne Mills, . . .	22 89
Bouvé, Crawford & Co. Corporation, . . .	1,285 65
Bowenville Coal Company, . . .	128 18
Howker Fertilizer Company, . . .	14,429 85
Bowler-Gridley Company, . . .	107 43
Boyd & Corey Boot and Shoe Manufactur- ing Company, . . .	568 74
Boylston Insurance Company, . . .	3,169 19
Boylston Market Association, . . .	412 02
Brackett Manufacturing Company, . . .	389 13
Bradford Joint Company, . . .	210 58
Bradley Fertilizer Company, . . .	4,790 26
Bradt & Woods Company, The, . . .	160 23
Brainard Milling Machine Company, . . .	527 23
Braintree & Weymouth Street Railway Company, . . .	1,681 65
Braintree Street Railway Company, . . .	14 45
Braintree Wood and Lumber Company, . .	27 46
Brant Rock Water Company, . . .	7 63
Brennan Boot and Shoe Company, . . .	96 13
Briggs Carriage Company, . . .	61 04
Brightwood Manufacturing Company, . . .	144 97
Broadway Iron Foundry Company, . . .	244 16
Brockton, Bridgewater & Taunton Street Railway Company, . . .	1,327 62

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX—*Continued.*

Brockton Co-operative Boot and Shoe Company, The,	\$163 28
Brockton Folding Machine Company,	33 57
Brockton Gas Light Company,	405 91
Brockton Street Railway Company,	5,564 40
Brockway-Smith Corporation,	620 04
Brookline Storage Warehouse Company,	76 30
Brophy Brothers Shoe Company,	167 86
Brown & Simpson Company,	558 89
Brown Bag Filling Machine Company,	118 26
Bryant Boot & Shoe Company,	140 89
Bryant Box Company,	22 89
Buchanan & Bolt Wire Company,	534 10
Buildings' Cleaning Company, The,	30 52
Burdett College,	152 60
Burget & Lewis Company,	152 60
Burke-Dugan Company,	64 09
Burke Heel Company,	182 35
Butcher Polish Company, The,	87 74
Buttrick Lumber Company, The,	278 49
Byron Weston Company,	1,839 16
C. A. Cross & Company, Incorporated,	790 46
C. A. Edgarton Manufacturing Company, The,	451 69
C. A. Nichols Company, The,	305 20
C. B. Cook Laundry Company,	53 41
C. E. Macomber Company,	305 20
C. E. Osgood Company, The,	1,526 00
C. F. Eddy Company,	497 47
C. F. & G. W. Eddy, Incorporated,	640 92
C. F. Paige & Company, Incorporated,	157 17
C. H. Black Company,	45 78
C. H. Dunham Company, The,	362 42
C. I. W. Maynard Company,	146 49
C. R. Brewer Lumber Company,	61 04
C. S. Grieves Paint Company,	91 56
C. T. Sampson Manufacturing Company,	328 09
Cable Rubber Company,	363 18
Callahan Supply Company,	228 90
Calumet Woolen Company,	357 28
Cambridge Baking Company,	61 04
Cambridge Co-operative Drug Store,	19 77
Cambridge Gas Light Company,	4,057 63
Cambridge Ice Company,	197 61
Cambridge Safe Deposit and Trust Company,	1,373 40
Cambridgeport Dairy Company,	1,202 48
Canedy-Clark Shoe Company,	491 37
Cape Ann Anchor Works,	677 54
Cape Ann Isinglass Company,	573 77
Carew Manufacturing Company,	794 28
Carpenter-Morton Company,	1,173 87
Carter, Rice & Co. Corporation,	1,568 72
Carter's Ink Company,	2,227 96

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Carver Cotton Gin Company,	\$730 95
Carver-Green Company,	29 37
Central Market Company,	141 91
Central Massachusetts Electric Company, .	158 70
Central Massachusetts Railroad Company, .	37,093 01
Central Mills Company,	54 63
Century Stove Company, The,	140 39
Chadwick Lead Works,	2,885 66
Chadwick Plush Company,	76 30
Chamberlain-Huntress Company,	381 50
Champion Card and Paper Company, . . .	1,412 31
Chandler Adjustable Chair and Desk Com- pany,	23 65
Chapman Valve Manufacturing Company, .	5,686 18
Charlemont Co-operative Association, . .	19 38
Charles Baker Company,	77 06
Charles E. Harwood Company,	598 19
Charles E. Sprague Box Company,	83 93
Charles J. Jager Company,	212 11
Charles S. Binner Company, The,	117 50
Charles Wing Company, The,	915 60
Charlestown Enterprise Company,	76 30
Chase & Co. Corporation,	1,068 20
Chase Turbine Manufacturing Company, .	299 47
Chatham Railroad Company,	81 10
Chelmsford Foundry Company,	93 08
Chelsea Express Despatch Company, . .	45 78
Cheshire Shoe Manufacturing Company, .	343 35
Cheshire Water Company,	171 67
Chester & Becket Railroad Company, .	228 90
Chester Paper Company, The,	705 77
Chicopee Falls Building Company,	137 34
Chicopee Falls Wheel Company,	99 19
Child Acme Cutter and Press Company, .	228 90
Choate Drug and Chemical Company, . .	76 30
Christian Witness Company,	305 20
Cigar Makers' Co-operative Association, .	305 50
Citizens' Gas Light Company of Quincy, .	45 78
City Coal Company,	438 72
City Ice Company,	305 20
City Mills Company,	1,043 63
Clarendon Mills,	1,983 80
Clark-Hutchinson Company,	1,754 90
Clark-Sawyer Company,	1,678 60
Clinton Printing Company,	13 50
Clinton Wire Cloth Company,	3,633 40
Cliquot Club Bottling and Extract Company,	103 00
Club Stable Corporation,	32 80
Cobb, Bates & Yerxa Company,	5,943 77
Cobb-Buzzell Company,	839 30
Coburn Trolley Track Manufacturing Com- pany,	633 29
Cochichewick Lake Ice Company,	44 25

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Cochrane Chemical Company, . . .	\$1,960 91
Cochrane Manufacturing Company, . . .	85 45
Codman & Hall Company, . . .	412 02
Coes Wrench Company, . . .	1,300 15
Cohannet Mills, . . .	909 49
Cohasset Electric Company, . . .	198 38
Collateral Loan Company, . . .	4,056 33
Collins Manufacturing Company, . . .	1,613 74
Collyer Insulated Wire Company, The, . . .	213 64
Columbia Electric Company, . . .	152 60
Columbia Electric Engineering Company, . . .	15 26
Columbia Engraving Company, . . .	109 87
Columbia Rubber Company, . . .	801 15
Columbia Trust Company, . . .	619 55
Commercial Reference Bureau, . . .	12 20
Commercial Tow Boat Company, . . .	2,853 62
Commercial Union Telegraph Company of Massachusetts, . . .	114 45
Commonwealth Avenue Street Railway Company, . . .	938 49
Commonwealth Shoe and Leather Com- pany, . . .	3,847 04
Computing Scale Company, . . .	78 97
Conant Brothers & Bragg Company, . . .	549 36
Concord Building Company, . . .	76 30
Condor Iron Foundry Company, . . .	91 56
Connecticut River Bridge, The Proprietors of, . . .	38 15
Connecticut River Railroad Company, . . .	55,448 36
Connecticut Steam Stone Company, . . .	30 52
Consolidated Refrigerating Company, . . .	228 90
Conway Electric Street Railway Company, . . .	217 45
Co-operative Store Company, . . .	29 29
Cordaville Woolen Company, . . .	348 46
Cordis Mills, . . .	1,097 57
Corey Leather Company, . . .	756 89
Corwin-Wilde Company, . . .	228 90
Cottage Company, The, . . .	196 85
Cottage City Gas and Electric Light Com- pany, . . .	40 43
Cottage City Water Company, . . .	386 84
Courier-Citizen Company, . . .	15 26
Courier Publishing Company, . . .	51 88
Crescent Worsted Company, . . .	106 82
Crocker Manufacturing Company, . . .	714 77
Crosby Steam Gauge and Valve Company, . . .	1,533 63
Crosman Box Company, . . .	213 64
Crosman-Jaquith Company, . . .	56 46
Cunningham Iron Company, . . .	274 68
Curtis & Marble Machine Company, . . .	867 53
Curtis & Pope Lumber Company, . . .	1,095 66
Cutler Company, . . .	532 57
Cutler, Lyons & Field, Incorporated, . . .	276 64

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX—Continued.

Cutter-Tower Company,	\$15 26
D. & L. Slade Company,	816 41
D. H. Brigham Company,	572 25
D. H. Eames Company,	381 50
D. L. Page Company,	164 42
D. M. Hazen Company,	35 09
D. Mackintosh & Sons Company, The,	1,049 43
D. S. McDonald Company,	1,564 15
D. S. Quirk Company,	26 70
D. T. Dudley & Son Company,	419 65
D. Wood Company,	76 30
Dahlquist Manufacturing Company,	25 94
Daily News Company,	38 15
Dalton-Ingersoll Company,	1,800 68
Dalton Shoe Company,	102 24
Dalzell Axle Company,	190 75
Daman & Gould Company,	1,068 20
Dana Hardware Company,	2,289 00
Daniels' Cornell Company,	953 75
Danvers Co-operative Association,	49 59
Danvers Gas Light Company,	22 89
Dart Express Company,	122 08
Dartmouth & Westport Street Railway Com- pany,	2,187 52
Davenport & Hersey Company,	305 20
Davis & Farnum Manufacturing Company,	412 02
Davis & Furber Machine Company,	3,281 35
Davis & McLane Manufacturing Company,	48 06
Davis-Chapin Company,	167 86
Davis Company,	59 33
Davis Sulphur Ore Company,	228 90
Day & Jobson Company,	402 86
Dean-Whiting Elevator Company,	94 61
Deane Steam Pump Company,	1,297 10
Dedham Lumber Company,	109 87
Dedham Water Company,	560 04
DeL. Shaplie Company,	91 56
Demarest Heater Company,	183 12
Denison Plummer Company,	550 88
Dennison Brothers Company,	245 68
Dennison Manufacturing Company,	9,619 90
Dennisport Fishing Company,	99 34
Dickinson Hard Rubber Company,	41 50
Dighton Manufacturing Company,	22 89
Dighton Rock Park Corporation,	268 57
Dighton, Somerset & Swansea Street Rail- way Company,	1,912 84
Dighton Stove Lining Company,	46 92
Dodge Machine Screw Company,	30 52
Donahoe's Magazine Company,	213 64
Dorchester Gas Company,	3,631 88
Douglass Mills,	15 26
Dover Stamping Company,	645 49

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX—Continued.

Downs & Watson Company,	\$183 12	
Draper Brothers Company,	2,296 63	
Draper Machine Tool Company,	331 14	
Drapery Fixture and Wood Carving Com- pany,	45 78	
Drivers' Union Ice Company,	91 56	
Dudley Feed Mills Company,	381 50	
Duncan & Goodell Company,	686 70	
Dupaul-Young Optical Company,	57 75	
Dwelling House Insurance Company,	1,297 10	
Dwight Manufacturing Company,	6,519 45	
E. A. Richmond Carriage Company,	305 20	
E. & A. H. Batcheller Company,	2,476 69	
E. Anthony & Sons, Incorporated,	251 79	
E. B. Floyd & Co. Corporation,	152 60	
E. B. Horn Company,	274 68	
E. C. Manufacturing Company,	112 92	
E. D. Shaddock Company,	91 56	
E. Douglass Co-operative Association,	19 07	
E. G. Higgins Company,	305 20	
E. G. Richards Grocery and Provision Com- pany,	25 94	
E. H. Clapp Rubber Company,	2,225 82	
E. H. Mahoney Chair Company,	103 00	
E. Howard Watch and Clock Company,	1,302 05	
E. I. Drisko Company,	61 04	
E. M. Slayton Freezer Company,	76 30	
E. P. Dodge Manufacturing Company,	1,587 04	
E. Stebbins Manufacturing Company,	277 73	
E. T. Cowdrey Company,	584 45	
E. T. Smith Company,	880 50	
E. W. Clark Company,	228 90	
E. W. Seaver Company,	32 58	
Eagle Cotton Gin Company,	487 86	
Eagle Publishing Company,	45 78	
Earle Cranberry Company,	15 26	
East Boston Company,	431 73	
East Boston Gas Company,	650 07	
East Cambridge Land Company,	35 28	
East Middlesex Street Railway Company,	4,991 16	
East Mountain Water Company,	39 67	
East Wareham, Onset Bay & Point Indepen- dence Street Railway Company,	77 82	
East Weymouth Wool Scouring Company,	249 88	
Eastern Expanded Metal Company,	198 38	
Eastern Forge Company of Massachusetts,	175 49	
Easthampton Rubber Thread Company,	4,425 40	
Edes Manufacturing Company,	206 01	
Edison Electric Illuminating Company of Boston,	16,905 94	
Edison Electric Illuminating Company of Brockton,	209 82	
Edson Manufacturing Company,	213 25	

STATEMENT III

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Educational Publishing Company, . . .	\$30 52
Edward L. Smith Company, . . .	763 00
Edward Perkins Lumber Company, . . .	152 60
Electric Cigar Company, . . .	305 20
Electric Light and Power Company of Ab- ington and Rockland, . . .	386 07
Electric Lustre Starch Company, . . .	57 22
Elizabeth Poole Mills, . . .	152 60
Elliott Lumber Company, . . .	84 54
Ellis Foundry Company, . . .	220 58
Emerson Manufacturing Company, . . .	30 52
Emery Bemis & Co., Incorporated, . . .	45 78
Emmons Loom Harness Company, . . .	183 12
Empire Laundry Machinery Company, . . .	274 68
Empire Shoe Company, . . .	87 74
Enterprise Publishing Company, . . .	34 33
Equitable Marine Insurance Company, . . .	763 00
Essex Company, . . .	5,531 21
Essex County Building Company, . . .	164 80
Essex Paper Company, . . .	183 12
Estabrook Express Company, . . .	76 30
Eureka Box Toe Company, . . .	71 72
Everett Piano Company, . . .	1,602 30
F. A. Whitney Carriage Company, . . .	680 13
F. B. Abbott Company, . . .	45 78
F. B. Washburn & Co. Corporation, . . .	273 15
F. C. Von de Heide Company, . . .	152 60
F. E. Reed Company, . . .	286 88
F. L. Hewes Paint Company, . . .	91 56
F. M. Blanchard Shoe Company, . . .	106 82
F. O. Dewey Company, . . .	305 20
F. P. Cox Laundry Company, The, . . .	76 30
F. P. Norton Cigar Company, . . .	305 20
F. W. Wentworth Company, . . .	305 20
Fairbanks & Boynton Company, . . .	32 04
Fairfield Ice Corporation, . . .	114 45
Fairhaven Iron Foundry Company, . . .	45 78
Fall River Bleachery, . . .	592 08
Fall River Daily Globe Publishing Com- pany, . . .	320 46
Fall River Electric Light Company, . . .	416 59
Fall River Gas Works Company, . . .	990 37
Fall River Granite Company, . . .	79 35
Fall River Laundry Company, . . .	144 97
Fall River Rubber Company, . . .	76 30
Fall River Steam and Gas Pipe Company, Corporation, . . .	108 34
Fall River Street Railway Company, . . .	200 00
Fall River Wholesale Grocery Company, . . .	91 56
Family Co-operative Grocery Company, . . .	48 60
Faneuil Watch Tool Company, . . .	125 13
Farr Alpaca Company, . . .	1,005 48
Farrington Printing Company, . . .	45 78

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Farwell Bleachery,	\$534 10
Faulkner Manufacturing Company,	86 98
Faulkner Mills,	1,024 09
Fayette Shaw Leather Company,	1,907 50
Ferd. F. French & Co., Limited,	1,030 05
Ferdinand Furniture Company,	335 72
Field-Hazzard Company,	202 19
Fifty Associates,	11,382 43
Firemen's Fire Insurance Company,	5,818 63
First National Fire Insurance Company,	333 53
First Swedish Co-operative Store of Quinsigamond, Worcester,	10 68
Fisher-Churchill Company,	115 21
Fisher Manufacturing Company,	763 00
Fisk Manufacturing Company,	221 27
Fitchburg & Leominster Street Railway Company,	4,004 37
Fitchburg Loan, Trust and Safe Deposit Company,	1,526 00
Fitchburg Gas and Electric Light Company,	115 97
Fitchburg Railroad Company,	14,823 33
Fitchburg Worsted Company,	839 30
Florence Furniture Company,	125 13
Florence Machine Company,	198 38
Florence Manufacturing Company,	793 52
Flynt Building and Construction Company,	849 98
Follett Wool Company,	1,144 50
Forbes, Hayward & Co., Incorporated,	2,098 25
Forbes Lithograph Manufacturing Company,	737 82
Forehand Arms Company,	613 45
Forest Grove Company,	76 30
Framingham Box Company,	76 30
Framingham Union Street Railway Company,	117 50
Framingham Water Company,	743 92
Frank E. Fitts Manufacturing and Supply Company,	164 80
Frank Keene Company,	549 36
Franklin County Lumber Company,	210 02
Franklin Electric Light Company,	15 26
Franklin Osborn Company,	564 62
Franklin Paper Company,	204 78
Franklin Water Company,	228 90
Fraprie-Douglass Company,	42 72
Freeland Loomis Company,	3,044 37
French Carriage Company,	534 10
Frost & Adams Company,	763 00
Fuller Company,	152 60
G. & C. Merriam Company,	1,907 50
G. K. Baird Paper Company,	184 34
G. W. & F. Smith Iron Company,	576 82

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Gardner Co-operative Association, . . .	\$57 53
Gardner Electric Street Railway Company, . .	697 38
Gardner Gas Fuel and Light Company, . . .	190 67
Gardner Water Company, . . .	1,104 06
Garfield & Proctor Coal Company, . . .	2,198 20
Garratt-Ford Company, . . .	183 12
Gately & Rogers Furniture Company, . . .	96 13
Geb Attachment Company, . . .	38 15
George C. Davis Company, . . .	419 65
George C. Whitney Company, . . .	408 96
George E. Keith Company, . . .	3,099 30
George W. Bentley Company, . . .	572 25
George F. Hewett Company, . . .	593 61
George Frost Company, . . .	1,358 14
George G. Fox Company, . . .	401 33
George G. Page Box Company, . . .	195 93
George H. Corbett Company, . . .	91 56
George H. Gilbert Manufacturing Company, . .	701 19
George H. Wood Company, . . .	123 60
George J. Barker Lumber Company, . . .	381 50
George Lawley & Son Corporation, . . .	878 97
George N. Newhall Company, . . .	133 52
George N. Seaman Company, . . .	137 34
George W. Alden Company, . . .	152 60
George W. Gale Lumber Company, . . .	122 08
George W. Wheelwright Paper Company, . .	1,221 56
George Whitney Woolen Company, . . .	207 53
George Woodman Company, . . .	1,097 19
Georgetown Boot and Shoe Company, . . .	180 06
German-American Publishing Company, . .	45 78
Gibbs Loom Harness and Reed Company, . .	15 26
Gilbert & Barker Manufacturing Company, . .	1,174 25
Gilbert Loom Company, . . .	286 53
Glasgo Thread Company, . . .	877 45
Glencoe Granite Company, . . .	38 15
Glenwood Furnishing Company, . . .	366 24
Globe Corset Company, . . .	750 79
Globe Foundry Company, . . .	99 19
Globe Gas Light Company, . . .	190 75
Globe Newspaper Company, . . .	396 76
Globe Street Railway Company, . . .	2,066 96
Globe Worsted Mills, . . .	450 17
Gloucester & Rockport Street Railway Com- pany, . . .	244 16
Gloucester Co-operative Association, . . .	21 13
Gloucester, Essex & Beverly Street Railway Company, . . .	2,360 72
Gloucester Gas Light Company, . . .	292 99
Gloucester Isinglass and Glue Company, . .	70 19
Gloucester Lighterage Company, . . .	160 23
Gloucester Net and Twine Company, . . .	602 77
Gloucester Safe Deposit and Trust Com- pany, . . .	1,678 60

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX—Continued.

Gloucester Street Railway Company, . . .	\$1,205 54
Gloucester Tow Boat Company, . . .	24 41
Goepper Brothers Company, . . .	152 60
Goetz Silk Manufacturing Company, . . .	179 30
Golden Rule Company, . . .	99 19
Goodell Brothers Company, . . .	233 47
Gould & Cutler Corporation, . . .	640 92
Gowdy & Remington Shoe Company, . . .	457 80
Grafton Electric Company, . . .	53 41
Granby Co-operative Creamery Association, . . .	31 58
Granite Railway Company, . . .	298 71
Granite Shoe Company, . . .	244 16
Graton & Knight Manufacturing Company, . . .	8,534 91
Great Barrington Coal Company, . . .	76 30
Great Barrington Electric Light Company, . . .	135 81
Greenfield & Turner's Falls Street Railway Company, . . .	1,364 24
Greenfield Electric Light and Power Company, . . .	25 94
Greenfield Gas Light Company, . . .	91 56
Gregory & Brown Company, . . .	305 20
Greylock Co-operative Creamery Association, . . .	9 15
Greylock Shirt Company, . . .	198 38
Griffith, Axtell & Cady Company, . . .	30 52
Grinnell Manufacturing Corporation, . . .	1,546 60
Grip Machinery Company, . . .	90 79
Griswoldville Manufacturing Company, . . .	319 31
Gurney Heater Manufacturing Company, . . .	915 60
Guy Furniture Company, . . .	1,144 50
Guyer Hat Company, . . .	534 10
H. A. Lothrop Manufacturing Company, . . .	61 80
H. B. Smith Company, . . .	2,356 90
H. F. Ross Company, . . .	457 80
H. F. Sparrow Company, . . .	705 01
H. G. Jordan & Co., Incorporated, . . .	957 64
H. H. Guinan Clothing Company, . . .	457 80
H. H. Mawhinney Company, . . .	1,526 00
H. H. Mayhew Company, . . .	140 39
H. M. Sawyer & Son, Incorporated, . . .	111 39
H. O. Sprague & Son Company, . . .	137 34
H. R. Barker Manufacturing Company, . . .	495 95
H. S. Lawrence Clothing Company, . . .	579 88
H. W. Durgin Company, . . .	167 86
Hagop Bogigian Company, The, . . .	152 60
Hamblin & Russell Manufacturing Company, . . .	274 68
Hammond Beef Company, . . .	282 31
Hammond Reed Company, . . .	567 67
Hampden Co-operative Association, . . .	81 18
Hampden Emery and Corundum Company, . . .	1,069 42
Hampden Glazed Paper and Card Company, . . .	324 27
Hampden Loan and Trust Company, . . .	1,754 90
Hampden Paint and Chemical Company, . . .	141 30

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Hampden Woolen Company,	\$228 55
Hampshire Cycle Manufacturing Company,	320 46
Hampshire Granite Company,	61 04
Hampshire Paper Company,	1,471 82
Hanover Street Railway Company,	721 03
Hanson & Parker, Limited,	1,526 00
Hardy Company,	457 80
Harrington & Richardson Arms Company,	126 65
Harvard Piano Company,	60 27
Haskell-Dawes Machine Company,	76 30
Hastings & Sons Publishing Company,	379 21
Hatch-Wall Flashing Company,	30 52
Hathaway Manufacturing Company,	457 80
Hathaway, Soule & Harrington, Incorporated,	1,656 47
Haverhill & Amesbury Street Railway Company,	466 95
Haverhill Electric Company,	703 10
Haverhill Gas Light Company,	842 35
Haverhill, Georgetown & Danvers Street Railway Company,	839 30
Haverhill Milling Company,	114 45
Haverhill Paper Company,	320 46
Haverhill Safe Deposit and Trust Company,	1,659 84
Hawkes Electric Company,	73 24
Heliotype Printing Company,	366 24
Henry C. Hunt Company,	22 89
Henry C. King Company,	297 57
Henry F. Miller & Sons Piano Company,	808 78
Henry N. Clark Company,	457 80
Henry W. Wellington Company,	123 60
Henry Wood's Sons Company,	244 16
Hercules Float Works,	25 48
Hetherston Importing Company,	305 20
Heywood Boot and Shoe Company,	1,277 26
Hibbard & Mason, Incorporated,	76 30
Higgins & Gifford Boat Manufacturing Company,	59 51
Higgins-Snow Company,	366 24
Hills Company,	181 59
Hingham Seam Face Granite Company,	222 71
Hingham Street Railway Company,	1,883 84
Hingham Water Company,	933 07
Hobbs Manufacturing Company,	402 86
Hollingsworth & Vose Company,	2,301 58
Hollingsworth & Whitney Company,	271 15
Holliston Harness Company,	109 87
Holmes & Blanchard Company,	663 04
Holmes Provision and Cold Storage Company,	149 54
Holtzer-Cabot Electric Company,	1,052 94
Holyoke & Westfield Railroad Company,	978 62

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX—Continued.

Holyoke Bar Company,	\$83 93
Holyoke Belting Company,	167 86
Holyoke Coal and Wood Company,	114 45
Holyoke Machine Company,	440 55
Holyoke Mutual Fire Insurance Company,	1,297 10
Holyoke Paper Company,	2,366 82
Holyoke Snath Company,	24 79
Holyoke Street Railway Company,	4,089 68
Holyoke Warp Company,	55 69
Holyoke Water Power Company,	2,736 88
Home Guaranty Mutual Fire Insurance Company,	763 00
Home Newspaper Publishing Company,	28 23
Hood Rubber Company,	1,130 00
Hook & Hastings Company,	891 18
Hoosac Tunnel & Wilmington Railroad Company,	125 43
Hoosac Valley Street Railway Company,	714 16
Hopewell Railroad Supply Company,	76 30
Horn Pond Branch Railroad Company,	30 52
Horton Manufacturing Company,	129 71
Hough Cash Recorder Company,	232 86
Houghton & Buxton Manufacturing Company,	61 04
Howard Manufacturing Company,	328 09
Howe's Mill Lumber Company,	45 78
Huber Printing Press Company,	572 25
Hull Street Railway Company,	260 33
Hunt Manufacturing Company,	950 68
Hurlburt Paper Manufacturing Company,	596 75
Hurlburt Stationery Company,	379 97
Hutchins Manufacturing Company,	18 92
Hyannisport Hotel Company,	8 39
Hyde Manufacturing Company,	65 61
Hyde Park Water Company,	698 90
Hyde Wheeler Company,	610 40
Improved Dwellings Association of Springfield,	30 52
Independent Whip Company,	550 88
India Alkali Works,	433 38
Industrial Co-operative Association,	50 20
International Trust Company,	12,914 09
Interstate Law Company,	22 89
Investor Publishing Company,	114 45
Investors' Security Company, Boston,	38 15
Ionic Knitting Company,	152 60
Ipswich Gas Light Company,	21 36
Ipswich Mills,	2,490 43
Isaac Prouty & Co., Incorporated,	4,501 70
Iver-Johnson Sporting Goods Company,	160 23
Ivers & Pond Piano Company,	152 60
J. A. Cummings Printing Company,	85 45
J. Allston Newhall Company,	381 50

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

J. Arthur Towle Shoe Company,	\$152 60
J. C. Ayer Company,	3,940 13
J. D. Clark Company,	305 20
J. E. Wesson Shoe Company,	274 68
J. F. Bumstead Company,	305 20
J. G. Bridge Company,	152 60
J. G. Phinney Counter Company,	2,012 03
J. G. Redshaw Company,	103 00
J. H. Conant Company,	80 11
J. H. Cunningham Company,	686 70
J. H. Horne & Sons Company,	763 00
J. H. Lockey Piano Case Company,	147 25
J. H. Rogers Carriage Company,	381 50
J. J. Warren Company,	587 51
J. L. Hammett Company,	534 10
J. L. & T. D. Peck Manufacturing Com- pany,	199 90
J. Maddock Company,	45 78
J. N. Pike Company,	152 60
J. P. Jordan Paper Company,	381 50
J. S. Carr Company,	254 84
J. S. Nelson & Son Shoe Company,	398 28
J. S. Turner Company,	688 22
J. Seligman Company,	76 30
J. Stevens Arms and Tool Company,	254 07
J. T. Glines Company,	381 50
J. V. Abbot Manufacturing Company,	149 54
J. W. Bailey & Sons Company,	350 98
J. W. Hoffman Company,	190 75
J. W. Kennan Company,	610 40
Jackson Patent Shell Roll Corporation,	76 91
Jamaica Plain Gas Light Company,	614 97
James Ramage Paper Company,	207 29
James Russell Boiler Works Company,	91 56
James Skinner Leather Company,	2,289 00
James W. Gifford Company,	305 20
Jenkins Manufacturing Corporation,	447 68
Jenkins Rubber Company,	343 35
Jenney Manufacturing Company,	61 04
Jesse Eddy Manufacturing Company,	1,373 40
Jewett Piano Company,	166 33
John C. Delaney Moulding Company,	244 16
John C. MacInnes Company,	1,678 60
John Cavanagh & Son Building Moving Company,	228 90
John E. Brown Manufacturing Company,	91 56
John F. Nickerson Company,	1,602 30
John Farquhar's Sons, Incorporated,	381 50
John L. Whiting & Son Company,	3,769 22
John P. Lovell Arms Company,	1,907 50
John Pilling Shoe Company,	129 71
John Rhodes Warp Company,	192 58
John Robbins Manufacturing Company,	85 45

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX—Continued.

John Russell Cutlery Company,	\$305 20
John S. Wolfe Company,	251 79
John Wales Company,	1,373 40
Johnston Lumber Company,	122 08
Jones, McDuffee & Stratton Company,	4,196 50
Joseph Breck & Son Corporation,	1,621 37
Joseph Burnett Company,	946 12
Joseph T. Wood Company,	312 83
Journal Newspaper Company,	610 40
Judd Paper Company,	60 12
Junction Water Company,	26 70
Kabley Foundry Company,	85 45
Keheh-Bradley Company,	242 63
Keith Paper Company,	114 45
Kelley Shoe Company,	160 23
Kennedy & Sullivan Manufacturing Com- pany,	518 84
Kibbe Brothers Company,	547 98
Kilburn, Lincoln & Co.,	1,066 67
Kimball & Cary Company,	450 17
King Shoe Company,	88 50
Kinsley Express Company,	152 60
Kinsley Iron and Machine Company,	585 22
Kitson Machine Company,	3,442 96
Knights of Labor Co-operative Boot and Shoe Association,	55 85
Knitted Fabrics Company,	732 48
Knitted Mattress Company,	242 63
Knowles Freeman Fish Company,	76 30
Knox Hill Water Company,	8 69
Kuro Medicine Company,	30 52
L. D. Thayer Manufacturing Company,	76 30
L. E. Knott Apparatus Company,	122 08
L. H. Beal & Sons Company,	350 98
L. H. Goodnow Foundry Company,	38 15
L. Hardy Company,	119 02
L. L. Hobbs Company,	15 26
L. M. Harris Manufacturing Company,	671 74
L. T. Jests Company,	1,297 10
Lady Grey Perfumery Company,	76 30
Lake Williams Ice Company,	106 05
Lambson & Rothery Company,	305 20
Lancaster Manufacturing Company,	142 52
Lancaster Mills,	2,072 23
Lane's Cove Pier Company,	30 06
Lanesville Granite Company,	36 62
Langdon Mitre Box Company,	67 14
La Rose Car Brake Company,	56 40
Laurence Equitable Co-operative Society,	74 69
Lawrence Gas Company,	1,892 24
Lawrence Lumber Company,	608 87
Lawrence Rubber Company,	76 30
Lawrence Supply Company,	65 61

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Leavitt Machine Company, The,	\$131 23
Lee Electric Company,	6 10
Lend-a-Hand Publishing Company,	16 02
Lenox Electric Company,	122 08
Lenox Water Company,	435 67
Leominster and Clinton Street Railway Com- pany,	1,226 52
Leominster Coal Company,	129 71
Leominster Gas Light Company,	137 34
Leominster Hardware Company,	183 12
Lewis Rich Company,	76 30
Lewis J. Bird Company,	76 30
Lexington Gas Light Company,	154 58
Lexington Print Works,	425 75
Liberty Square Warehouse Company,	54 41
Library Bureau,	1,153 65
Lilly Brackett Company,	656 18
Linscott & Patten Cycle Company,	38 15
Litchfield Shuttle Company,	312 15
London Harness & Saddle Company,	4,578 00
Lord Electric Company,	57 22
Loring & Blake Organ Company,	119 02
Lovell Arms and Cycle Company,	76 30
Lovett, Hart & Phipps Company,	610 40
Lovewell Shoe Company,	100 00
Low Art Tile Company,	610 40
Lowell & Andover Railroad Company,	19,254 61
Lowell & Suburban Street Railway Com- pany,	8,224 91
Lowell Co-operative Association Sovereigns of Industry,	291 46
Lowell Electric Light Corporation,	1,061 33
Lowell Gas Light Company,	3,120 67
Lowell Hosiery Company,	773 98
Lowell, Lawrence & Haverhill Street Rail- way Company,	13,651 51
Lowell Machine Shop,	3,547 64
Lowell Rubber Company,	76 30
Lowell Trust Company,	1,907 50
Lowell Waste Company,	229 35
Lowell Weaving Company,	251 79
Lucas Corundum Mining and Manufactur- ing Company,	37 28
Ludlow Cordage Company,	1,068 20
Ludlow Manufacturing Company,	3,258 54
Lyman Smith's Sons Company,	1,342 88
Lynn & Boston Railroad Company,	9,321 26
Lynn Box Company,	129 71
Lynn Gas and Electric Company,	1,478 69
Lynn Ice Company,	612 68
Lynn Safe Deposit and Trust Company, . . .	874 39
Lynn Slipper Company,	61 04
Lyons & Alexander Company,	91 56

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Lyons Granite Company,	\$39 67
M. A. Swift Sons, Incorporated,	305 20
M. Collins Woolen Manufacturing Com- pany,	228 90
M. D. Stebbins Manufacturing Company,	152 60
M. E. Kanaly Company,	24 41
M. E. Shattuck Cigar and Tobacco Com- pany,	228 90
M. M. Rhodes & Sons Company,	128 18
M. Robson Leather Company,	3,728 01
M. S. Converse Company,	410 49
M. Strickland, Incorporated,	75 53
Macpherson Company,	305 20
Macullar Parker Company,	5,951 40
Magee Furnace Company,	2,491 04
Magoun Leather Company,	33 57
Malden News Company,	34 79
Malden Trust Company,	1,526 00
Mann & Stevens Woolen Company,	381 50
Mansfield Baking Company,	53 41
Mansfield Co-operative Furnace Company,	8 39
Manufacturers' Trust Company,	1,526 00
Marblehead Supply Company,	47 30
Marlborough Awl and Needle Company,	65 61
Marlborough Street Railway Company,	436 51
Marston & Converse Company,	366 24
Martha's Vineyard Electric Light and Power Company,	41 20
Martha's Vineyard Street Railway Com- pany,	70 68
Mason & Hamblin Company,	3,525 06
Mason Machine Works,	1,190 28
Massachusetts Cotton Mills,	3,193 46
Massachusetts Cremation Society,	17 21
Massachusetts Fan Company,	228 90
Massachusetts Fireproof Storage and Ware- house Company,	595 14
Massachusetts Loan and Trust Company,	15,260 00
Massachusetts Manufacturing and Electrical Supply Company,	52 64
Massachusetts Mills in Georgia,	1,526 00
Massachusetts Mohair Plush Company,	686 70
Massachusetts Mutual Fire Insurance Com- pany,	918 65
Massachusetts Screw Company,	48 98
Massachusetts Title Insurance Company,	259 74
Massasoit Knitting Company,	22 89
Massasoit Manufacturing Company,	381 50
Massasoit Paper Manufacturing Company,	1,525 69
Masten & Wells Fireworks Manufacturing Company,	152 60
Mattapan Deposit and Trust Company,	1,602 30
Matthews Manufacturing Company,	114 45

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Mawhinney Last Company,	\$119 02
Maynard-Gough Company,	100 71
Mayo Meat Company,	228 90
McCarty, Sheehy & Kendrick Company,	301 38
McCloud, Crane & Minter Company,	53 41
McLellan & Brigham Company,	2,060 10
Mechanics' Iron Foundry Company,	309 77
Medfield Water Company,	29 75
Medford Manufacturing Company,	156 41
Medway Lumber Company,	67 90
Mercantile Fire and Marine Insurance Com- pany,	3,410 61
Mercantile Law Company,	45 78
Mercantile Trust Company,	3,815 00
Merchant Box and Cooperage Company,	349 45
Merchants' Co-operative Express Company of Lawrence,	76 30
Merchants' Steam Lighter Company,	129 71
Merrick Lumber Company,	394 31
Merrick Thread Company,	209 51
Merrill, Dexter & Co., Corporation,	915 60
Merrimac Chemical Company,	2,545 13
Merrimac Clothing Company,	457 80
Merrimac Hat Company,	631 00
Merrimac Mattress Manufacturing Com- pany,	183 12
Merrimac River Towing Company,	972 82
Merrimack Woolen Mills,	245 68
Merritt Electric Company,	137 34
Merritt Express Company,	379 97
Merry Mount Granite Company,	71 72
Metallic Drawing Roll Company,	592 54
Methuen Company,	60 12
Metropolitan Furniture Company,	1,011 73
Metropolitan Steamship Company,	7,630 00
Metropolitan Stock Exchange,	1,526 00
Meyers Putz Pomade Company,	38 15
Middleby Oven Company,	76 30
Middlesex Aqueduct Corporation,	56 46
Middlesex Coal Company, Lowell,	103 76
Middlesex Company,	2,400 09
Middlesex Last Company,	42 72
Middlesex Leather Company,	1,938 02
Middlesex Real Estate Association of Cam- bridge,	40 43
Middlesex Safe Deposit and Trust Company,	694 33
Middleton Paper Company,	1,522 94
Milford & Hopedale Street Railway Com- pany,	186 17
Milford & Woonsocket Railroad Company,	603 99
Milford, Franklin & Providence Railroad Company,	305 20
Milford Gas Light Company,	417 51

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Milford, Holliston & Framingham Street Railway Company,	\$2,182 18
Milford Pink Granite Company,	353 26
Milford Shoe Company,	660 75
Milford Water Company,	1,861 18
Millay Last Company,	337 24
Millbury Water Company,	339 07
Miller Brothers & Co. Corporation,	610 40
Miller's Falls Company,	2,221 85
Miller's River Manufacturing Company,	37 38
Milton Bradley Company,	1,081 00
Milton Water Company,	691 27
Monarch Rubber Company,	321 98
Mongeau & Myron Shoe Company,	68 67
Monroe Carter Company,	76 30
Monroe Meat Company,	549 36
Monson Co-operative Creamery Associa- tion,	14 64
Montague City Rod Company,	507 01
Montague Co-operative Creamery Associa- tion,	7 63
Montague Paper Company,	688 28
Monument Mills,	3,317 60
Morgan Construction Company,	618 03
Morgan Envelope Company,	2,746 80
Morning Mail Company, The,	91 56
Morrill Leather Company,	495 95
Morrison Steamboat Company,	286 12
Morse Twist Drill and Machine Company,	19,543 48
Mount Hope Iron Company,	794 28
Mount Tom Sulphite Pulp Company,	1,141 44
Mount Washington Glass Company,	57 22
Mudge Shoe Company,	846 93
Munroe Felt and Paper Company,	152 60
Murdock Parlor Grate Company,	613 45
Murray Brothers Company,	381 50
Mutual District Messenger Company of Bos- ton,	343 35
Mystic Valley Street Railway Company,	457 80
Mystic Wharf and Storage Company,	1,110 92
N. D. Dodge & Bliss Company,	251 79
N. H. Skinner Company,	1,220 80
N. S. Liscomb & Son, Incorporated,	305 20
N. Ward Company,	853 03
Nantasket Beach Steamboat Company,	659 67
Nantasket Electric Street Railway Company,	190 75
Nantucket Electric Company,	114 45
Nantucket Gas Company,	10 68
Nantucket Telephone Company,	38 15
Nashawannuck Manufacturing Company,	950 69
Nashua & Lowell Railroad Corporation,	15,639 98
Nashua River Paper Company,	132 38
Nathan Robbins Company,	152 60

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Natick & Cochrutuate Street Railway Company,	\$1,405 44
Natick Protective Union,	119 02
National Blank Book Company,	1,480 22
National Dock and Warehouse Company,	267 05
National Manufacturing Company,	344 87
National Needle Company,	633 29
National Photographic Paper and Chemical Company,	189 68
National Roller Chafe Iron Company,	26 09
National Shoe and Leather Exchange,	228 90
Neptune Fire and Marine Insurance Company,	1,602 30
New Bedford Copper Company,	1,924 28
New Bedford Cordage Company,	199 14
New Bedford, Martha's Vineyard & Nantucket Steamboat Company,	1,262 30
New Bedford Safe Deposit and Trust Company,	1,244 45
New Bedford Steam Coasting Corporation,	763 00
New Bedford Tow Boat Company,	270 86
New Boston Aqueduct Company,	53 41
New England & Savannah Steamship Company,	3,433 50
New England Awl and Needle Company,	115 97
New England Beef Company,	721 79
New England Burglary Insurance Company,	3,052 00
New England Clothing Company,	122 08
New England Dredging Company,	793 52
New England Felt Roofing Works,	1,464 96
New England Merchandise Company,	7 63
New England Pharmacal Company,	122 08
New England Publishing Company,	286 12
New England Rubber Company,	381 50
New England Telegraph Company,	228 90
New England Telephone and Telegraph Company,	123,735 34
New England Trust Company,	41,348 90
New Haven & Northampton Railroad Company,	4,436 67
New Home Sewing Machine Company,	9,693 76
New London Northern Railroad Company,	17,186 25
New Mattakesett Creeks, Proprietors of the,	43 94
New Process Twist Drill Company,	279 25
New York & Boston Despatch Express Company,	1,907 50
New York, New Haven & Hartford Railroad Company,	13,000 72
Newbury Stable Company,	65 43
Newburyport & Amesbury Street Railway Company,	71 72
Newburyport Car Manufacturing Company,	106 82
Newburyport Gas and Electric Company,	149 54

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Newburyport Shoe Company,	\$1,007 16
Newcomb Filter Company,	35 09
Newell Brothers Manufacturing Company, .	740 11
Newport Transfer Express Company, . .	45 78
Newton & Boston Street Railway Company,	209 82
Newton Centre Trust Company,	1,526 00
Newton Machine Company,	76 80
Newton Paper Company,	81 79
Newton Street Railway Company, . . .	2,490 43
Newtonville & Watertown Street Railway Company,	881 50
Newtonville Trust Company,	1,754 90
Nickerson Company,	32 04
Nipmuc Paper Box Company,	47 30
Nockege Mills,	122 08
Nonotuck Silk Company,	9,393 29
Norfolk Suburban Street Railway Company,	2,955 09
Norfolk Woolen Company,	270 10
North Adams Co-operative Association, .	44 86
North Adams Gas Light Company, . . .	91 56
North Adams Manufacturing Company, . .	1,750 32
North American Insurance Company, . .	327 32
North Andover Mills,	303 67
North Attleborough Gas Light Company, .	360 44
North Brookfield Railroad Company, . .	187 39
North Carolina Mica Company,	228 90
North Dighton Co-operative Store Company,	67 14
North End Street Railway Company, . .	781 31
North Orange Co-operative Creamery Asso- ciation,	18 31
North Truro Cold Storage Company, . .	76 30
North Woburn Street Railroad Company, .	506 63
Northampton Cutlery Company,	827 09
Northampton Emery Wheel Company, . .	1,175 02
Northampton Gas Light Company, . . .	80 87
Northampton Paper Box Company, . . .	22 89
Northampton Street Railway Company, .	4,714 42
Northfield Co-operative Creamery Associa- tion,	27 77
Northfield Telephone Company,	83 16
Norton Emery Wheel Company,	1,188 75
Norton Iron Company,	206 01
Norwich & Worcester Railroad Company, .	17,266 21
Norwood Engineering Company,	242 63
Novelty Paper Box Company,	91 56
Nute-Hallett Company,	45 78
O. C. White Company,	201 43
O. H. Stevens Manufacturing Company, . .	103 46
O. T. Rogers Granite Company,	22 12
O. W. Robbins Shoe Company,	564 62
Oak Grove Creamery Company,	133 52
Oak Hall Clothing Company,	1,144 50
O'Donnell & Gilbride Company,	1,144 50

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Odorless Excavating Company,	\$77 82
Old Berkshire Mills Company,	912 07
Old Colony Boot and Shoe Company,	1,190 28
Old Colony Piano Company,	207 30
Old Colony Railroad Company,	297,040 26
Old Colony Steamboat Company,	40,652 97
Old Colony Trust Company,	27,582 45
Oliver Ames & Sons Corporation,	2,528 70
Oliver Ditson Company,	4,555 11
Olmstead & Tuttle Company,	604 60
Onset Water Company,	127 42
Orange Furniture Company,	106 82
Orange Hardware Company,	177 77
Orange Water Works,	140 39
Otis Company,	3,264 12
P. Blodgett Company,	184 28
P. H. Carpenter Company, The,	80 11
P. H. Corr Yarn Company,	1,144 50
P. P. Emory Manufacturing Company,	305 20
Pacific Mills,	6,688 88
Palge-Carpenter Company,	457 80
Paine Furniture Company,	2,861 25
Palmer Water Company,	141 97
Parkhill Manufacturing Company,	381 50
Parlor Pride Manufacturing Company,	221 27
Parmenter Manufacturing Company,	590 94
Parsons Paper Company,	4,706 48
Peabody-Whitney Company,	610 40
Pearl Hill Spring Lithia Company,	27 46
Peirce & Winn Company,	206 80
People's Lumber and Manufacturing Com- pany,	169 38
People's Steamboat Company,	381 50
People's Street Railway Company,	25 17
People's Telephone Company,	45 78
Peter Wood Dyeing Company,	42 72
Pettee Machine Works,	31 28
Phelps Publishing Company,	900 34
Phenix Plate Company,	238 05
Phillips Manufacturing Company,	518 84
Pierce Hardware Company,	400 57
Pierce Manufacturing Company,	791 23
Pigeon Cove Co-operative Association,	25 17
Pigeon Hill Granite Company,	301 23
Pinkham & Willis Company,	763 00
Pittsfield & North Adams Railroad Corpora- tion,	7,750 55
Pittsfield Coal Company,	149 54
Pittsfield Coal Gas Company,	108 34
Pittsfield Electric Street Railway Company,	885 08
Pittsfield Journal Company,	99 19
Pittsfield Manufacturing Company,	76 30
Plunger Elevator Company,	148 02

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX—Continued.

Plymouth & Kingston Street Railway Company,	\$921 70	
Plymouth Cordage Company,	5,858 69	
Plymouth County Co-operative Creamery Company,	15 87	
Plymouth County Safe Deposit and Trust Company,	486 79	
Plymouth Mills,	36 62	
Plymouth Preserving Company,	34 33	
Plymouth Rubber Company,	85 45	
Plymouth Stove Foundry Company,	57 22	
Poole Silver Company,	167 86	
Portsmouth Mill Company,	64 32	
Post Publishing Company,	152 60	
Postal Telegraph-Cable Company,	2,285 55	
Postal Telegraph Cable Company of Massachusetts,	76 30	
Potter Drug and Chemical Corporation,	2,260 00	
Potter's Stables, Incorporated,	30 52	
Powell Planer Company,	30 52	
Powow Hill Water Company,	888 89	
Presbrey Stove Lining Company,	459 32	
Preston B. Keith Shoe Company,	1,084 60	
Prospect Worsted Mills,	1,091 09	
Prout Brothers' Granite Company,	7 63	
Prouty Wire Company,	54 93	
Providence & Springfield Railroad Company,	509 98	
Providence & Worcester Railroad Company,	66,193 22	
Providence Telephone Company of Massachusetts,	228 90	
Providence, Webster & Springfield Railroad Company,	355 55	
Provincetown Cold Storage Company,	34 33	
Puritan Fire Supply Company,	213 64	
Puritan Manufacturing Company,	119 02	
Puritan Trust Company,	3,052 00	
Putnam & Sprague Company,	610 40	
Putnam Machine Company,	2,224 90	
Putnam Nail Company,	1,097 19	
Pyro-Febrin Company,	22 89	
Pythian Bowling Alley Company,	22 89	
Quabog Manufacturing Company,	412 02	
Quincy & Boston Street Railway Company,	5,566 23	
Quincy & Nantasket Steamboat Company,	187 91	
Quincy Beef Company,	183 12	
Quincy Electric Light and Power Company,	464 36	
Quincy Market Cold Storage Company,	694 33	
Quincy Shoe Company,	68 67	
Quincy Quarry Company,	910 25	
R. A. McWhirr Company,	389 13	
R. Gross Company,	381 50	
R. Guastavino Company,	76 30	
R. H. Smith Manufacturing Company,	174 11	

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

R. H. White Company,	\$12,842 81
R. S. Reed Company,	366 24
Randolph Street Railway Company,	454 74
Rawson & Morrison Manufacturing Com- pany,	512 73
Rawson Light and Power Company,	106 82
Rawson Manufacturing Company,	112 92
Rays Woollen Company,	2,362 24
Reading & Lowell Street Railway Com- pany,	1,144 50
Reading Co-operative Association,	61 04
Reading Rubber Manufacturing Company,	610 40
Real Estate Exchange and Auction Board,	76 30
Red Cross Baking Powder Company,	15 26
Reed & Barton Corporation,	4,726 02
Reed & Curtis Machine Screw Company,	115 97
Revere Copper Company,	144 58
Revere House, Proprietors of,	195 32
Revere Rubber Company,	17,265 16
Revere Water Company,	273 15
Reversible Collar Company,	2,807 84
Review Publishing Company,	305 20
Rhode Island & Massachusetts Railroad Company,	1,602 30
Rhodes & Ripley Clothing Company,	1,831 20
Rice & Lockwood Lumber Company,	534 10
Rice, Barton & Fales Machine and Iron Company,	511 21
Rice-Kendall Company,	2,189 81
Richard Briggs Company,	1,919 70
Richard Manufacturing Company,	195 32
Richardson Manufacturing Company,	3,712 75
Ridgeway Furnace Company,	152 60
Ripley Howland Manufacturing Company,	1,866 29
Riverdale Woollen Company,	610 40
Riverside Co-operative Association of May- nard,	17 85
Riverside Paper Company,	351 89
Riverside Water Company,	38 15
Robert Harrison Company,	305 20
Roberts Iron Works Company,	457 80
Robinson Iron Company,	74 77
Robinson Milton Company,	99 19
Rochdale Hall Company,	13 73
Rockland & Abington Street Railway Com- pany,	1,498 53
Rockland Company,	538 67
Rockland Co-operative Associates,	28 68
Rockport Granite Company of Massachu- setts,	476 56
Rockport Street Railway Company,	1,526 00
Rodney Hunt Machine Company,	1,446 64
Roland T. Oakes Company,	122 08

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Rowes Wharf, Proprietors of,	\$578 35
Rowes Wharf Provision Company,	73 24
Roxbury Carpet Company,	12,612 89
Roxbury Stone Company,	76 80
Royal Steam Heater Company,	64 85
Royce Laundry Company,	99 64
Ruddy Thread Company,	361 66
Russell Paper Company,	335 72
Russell-Snow & Davis Company,	1,877 89
Russia Cement Company,	492 89
Rust & Richardson Drug Company,	915 60
S. A. Freeman Company,	76 80
S. A. Woods Machine Company,	857 61
S. Blaisdell, Jr., Company,	65 61
S. D. Munro Company,	109 10
S. H. Howe Shoe Company,	2,300 97
S. M. Howes Company,	549 36
S. N. & C. Russell Manufacturing Com- pany,	610 40
S. S. Pierce Company,	7,050 12
S. W. Card Manufacturing Company,	122 08
S. Worthington Paper Company,	305 20
Salem & South Danvers Oil Company,	216 69
Salem Clothing Company,	152 60
Salem Commercial School, Incorporated,	76 30
Salem Lead Company,	45 78
Salisbury Beach Plank Road Company,	9 15
Samson Cordage Works,	59 45
Samuel Enrich Company,	305 20
Samuel Ward Company,	505 10
Samuel Winslow Skate Manufacturing Com- pany,	24 41
Sanders & Barrows Clothing Company,	495 95
Sanford-Sawtelle Company,	217 45
Sawyer Belting Company,	381 50
Sawyer Leather Machinery Company,	99 19
Saxonville Mills,	9,764 11
Scandia Co-operative Grocery Company,	80 93
Scandinavian Co-operative Drug Company,	75 58
Scandinavian Co-operative Grocery Union,	88 50
Security Safe Deposit and Trust Company,	3,357 20
Security Safe Deposit Company,	3,052 00
Sewell & Day Cordage Company,	3,662 40
Sewing Machine Supplies Company,	534 10
Seymour Cutlery Company,	228 90
Seymour Knapp-Warren Company,	25 94
Shapleigh Coffee Company,	1,068 20
Shaw Stocking Company,	2,617 70
Shedd & Crane Leather Company,	763 00
Sheldon Brothers Company,	139 62
Shortstory Publishing Company,	274 68
Shreve, Crump & Low Company,	5,100 65
Silver Lake Company,	988 08

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Simonds Manufacturing Company, . . .	\$1,294 04
Simonds Rolling Machine Company, . . .	561 11
Simplex Electrical Company, . . .	1,556 52
Simpson Brothers Corporation, . . .	381 50
Singletary Co-operative Creamery Association, . . .	16 78
Skilling, Whitneys & Barnes Lumber Company, . . .	9,804 55
Slater Woolen Company, . . .	5,080 35
Smith & Anthony Company, . . .	2,559 10
Smith & Dove Manufacturing Company, . . .	4,584 56
Smith & Stoughton Corporation, . . .	320 46
Smith & White Manufacturing Company, . . .	76 30
Smith-Green Company, . . .	300 62
Smith-McCusker Company, . . .	305 20
Smith Paper Company, . . .	568 23
Smithmade Suspender Company, . . .	343 35
Somerset Stove Foundry Company, . . .	47 68
Somerville Citizen Company, . . .	51 88
Somerville Electric Light Company, . . .	315 88
Somerville Horse Railroad Company, . . .	2,801 73
Somerville Journal Company, . . .	48 83
South Boston Gas Company, . . .	822 51
South Boston Storage Warehouse Company, . . .	76 30
South Middlesex Street Railway Company, . . .	889 27
South Reading Mechanic and Agricultural Institute, . . .	610 40
South Truro Fish Weir Company, . . .	51 88
Southbridge & Sturbridge Street Railway Company, . . .	822 51
Southbridge Gas and Electric Company, . . .	157 17
Southbridge Optical Company, . . .	206 01
Southbridge, Sturbridge & Brookfield Railroad Company, . . .	187 69
Southern Massachusetts Telephone Company, . . .	4,481 09
Southgate Woolen Company, . . .	133 52
Southworth Company, . . .	333 43
Sovereigns' Co-operative Association of Webster, Mass., . . .	42 40
Spaulding Brothers Company, . . .	71 26
Spaulding Print Paper Company, . . .	76 30
Speirs Manufacturing Company, . . .	31 28
Spencer Gas Company, . . .	16 78
Spencer Steam Bakery Company, . . .	129 71
Spencer Wire Company, . . .	798 86
Sprague & Breed Coal Company, . . .	668 38
Springfield Construction Company, . . .	27 46
Springfield Drop Forge Company, . . .	329 15
Springfield Envelope Company, . . .	76 30
Springfield Eureka Hard Plaster Company, . . .	305 20
Springfield Fire and Marine Insurance Company, . . .	26,159 45

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX—Continued.

Springfield Gas Company,	\$306 72
Springfield Glazed Paper Company,	213 64
Springfield Iron Works,	30 52
Springfield Knitting Company,	335 72
Springfield Lumber Company,	93 54
Springfield Safe Deposit and Trust Com- pany,	8,774 50
Springfield Street Railway Company,	18,994 88
Springfield Waste Company,	228 90
Spy Publishing Company,	228 90
St. Regis Leather Company,	228 90
Stafford Mills,	2,340 12
Standard Brick Company,	76 30
Standard Button Company,	15 26
Standard Cloth Meter Company,	13 73
Standard Clothing Company,	7,630 00
Standard Horse Shoe Company,	302 91
Standard Oil Cloth Company,	184 64
Standard Publishing Company,	57 22
Standard Rubber Corporation,	236 53
Standard Whip Company,	468 17
Stanley Electric Manufacturing Company,	3,154 33
Staples Coal Company,	3,032 16
Star Belting Company,	381 50
Star Blanket Manufacturing Company,	76 30
Star Brass Manufacturing Company,	328 09
State Safe Deposit Company,	87 74
State Street Exchange,	6,542 72
State Street Trust Company,	5,011 58
Steimer & Moore Manufacturing Company,	245 68
Stephen Dow Company,	816 93
Sterling Knit Goods Company,	152 60
Stevens Linen Works,	3,793 02
Stickney & Poor Spice Company,	1,554 99
Stirling Mills,	1,544 61
Stockbridge & Pittsfield Railroad Company,	10,215 80
Stockbridge Marble Company,	284 41
Stockbridge Water Company,	216 69
Stone & Downer Company,	305 20
Stony Brook Railroad Corporation,	7,039 81
Stoughton Gas and Electric Company,	129 71
Stoughton Rubber Company,	1,030 81
Stowe, Hills & Hawley Company,	1,068 20
Strange Forged Drill and Tool Company,	324 73
Sturtevant & Haley Beef Supply Company,	1,602 30
Suffolk Storage Warehouse Company,	106 82
Suffolk Tow Boat Company,	274 68
Sumner & Goodwin Company,	1,327 62
Sun Printing Company,	53 41
Sunderland Water Company,	13 73
Suspension Transportation Company,	76 30
Swansea Dye Works,	67 14
Swedish Publishing Company,	70 19

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Swift River Company,	\$2,203 54
T. A. Peterson Company,	57 22
T. B. Bailey Company,	76 30
T. Dexter Johnson Company,	104 14
T. E. Rich Company,	45 78
T. H. Wheeler Company,	915 60
T Martin & Brother Manufacturing Com- pany,	1,506 16
T Wharf Fish Market Corporation,	226 61
Taber Art Company,	1,678 60
Taber Organ Company,	328 09
Talbot Dyewood and Chemical Company,	523 41
Talbot Mills,	2,160 96
Tarr & Wonson, Limited,	1,800 68
Taunton Copper Manufacturing Company,	587 51
Taunton Crucible Company,	170 91
Taunton Gas Light Company,	503 58
Taunton Oil Cloth Company,	763 00
Taunton Street Railway Company,	857 61
Taunton Wire Nail Company,	274 68
Taylor & Tapley Manufacturing Company,	45 78
Taylor Goodwin Company,	820 60
Taylor Manufacturing Company,	164 04
Telegram Newspaper Company,	126 65
Thayer & Co, Incorporated,	152 60
Thayer Woolen Company,	476 87
Thomas Dalby Company,	288 79
Thomas Hollis Company,	305 20
Thomas Long Company,	763 00
Thomas G. Plant Company,	1,442 07
Thomas W. Emerson Company,	400 57
Thompson & Norris Company,	94 61
Thompson Hardware Company,	457 80
Thorndike Company,	2,715 76
Thorp & Martin Company,	412 02
Tileston & Hollingsworth Company,	801 91
Torrey, Bright & Capen Company,	3,052 00
Towle Manufacturing Company,	412 54
Towne Fuller Company,	564 62
Townsend Co-operative Broom Company,	27 46
Transcript Job Print,	15 26
Treat Hardware and Supply Company,	915 60
Tremont and Suffolk Mills,	799 47
Trench Lamp Company,	7 63
Tribune Publishing Company,	53 41
Troy Cotton & Woolen Company,	478 40
Troy Granite Company,	68 28
Tubular Rivet and Stud Company,	2,150 13
Turner & Kempton Company,	152 60
Turner's Falls Company,	685 93
Turner's Falls Cotton Mills,	91 56
Turner's Falls Paper Company,	285 36
Tuttle-Smith Company,	1,526 00

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Tyer Rubber Company,	\$391 43
Underhay Oil Company,	881 50
Union Belt Company,	659 23
Union Button Sewing Machine Company,	38 15
Union Buildings Association,	39 67
Union Coal Company,	367 76
Union Company,	120 85
Union Cotton Ginning Company,	38 15
Union Cotton Manufacturing Company,	1,294 04
Union Desk Company,	41 96
Union Electric Light Company,	67 14
Union Fireworks Company,	45 78
Union Freight Railroad Company,	900 34
Union Glass Company,	106 82
Union Ice Company,	510 98
Union Loan and Trust Company,	763 00
Union Machine Company,	457 80
Union Manufacturing Company,	12 20
Union Mills Company,	199 90
Union Pork Company,	25 94
Union Street Railway Company,	3,932 95
Union Water Meter Company,	7 63
Union Welting Company,	76 30
United States Envelope Machine Company,	12 97
United States Hotel Company,	350 98
United States Spring Bed Company,	4 57
United States Trust Company,	3,357 20
United States Tubular Bell Company,	152 60
University City Laundry Company,	87 74
Upton Manufacturing Company,	27 46
Uxbridge & Northbridge Electric Company,	42 72
Uxbridge Cotton Mills,	127 42
Vermont & Massachusetts Railroad Company,	69,862 56
Victor Manufacturing Company,	10 68
Vineyard Haven Marine Railway Company,	14 64
Vineyard Haven Wharf Company,	80 57
W. C. Lewis Shoe Company,	228 90
W. C. Packard Furniture and Carpet Company,	412 02
W. D. Wilmarth & Co. Corporation,	424 22
W. H. Hill Envelope Company,	169 38
W. H. Wilmarth & Co. Corporation,	732 48
W. J. Boynton Baking Company,	112 92
W. L. Douglass Shoe Company,	2,762 06
W. S. Reed Toy Company,	132 76
W. S. Kilton Company,	144 97
W. T. Cardy & Sons Company,	99 19
Wachusett Creamery Company,	22 89
Wachusett Shirt Company,	752 31
Wardsworth, Howland & Co., Incorporated,	1,896 81
Wakefield & Stoneham Street Railway Company,	1,017 53

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Wakefield Rattan Company,	\$763 00	
Wales-French Shoe Company,	265 73	
Walker & Pratt Manufacturing Company, . .	2,192 09	
Walker-Stetson-Sawyer Company,	3,052 00	
Walsonton Tanning Company,	763 00	
Walter Baker & Co., Limited,	18,873 56	
Walter M. Lowney Company,	3,464 02	
Waltham Coal Company,	320 46	
Waltham Emery Wheel Company,	303 67	
Waltham Lumber Company,	274 68	
Waltham Watch Tool Company of Springfield, Mass.,	125 89	
Walworth Construction and Supply Company,	503 58	
Walworth Manufacturing Company,	5,543 95	
Wamesit Steam Mill Company,	17 39	
Wamsutta Mills,	429 56	
Wannacomet Water Company,	204 48	
Wardwell Corporation,	228 90	
Ware Electric Company,	86 98	
Ware Pratt Company,	1,678 60	
Ware River Railroad Company,	20,248 11	
Warner Manufacturing Company,	289 94	
Warren Boot and Shoe Company,	1,907 50	
Warren, Brookfield & Spencer Street Railway Company,	1,175 02	
Warren Soap Manufacturing Company,	770 63	
Warren Thread Company,	228 90	
Warwick Cycle Manufacturing Company, . .	137 34	
Washburn & Garfield Manufacturing Company,	407 44	
Washburn & Moen Manufacturing Company,	22,192 16	
Washington Mills Emery Manufacturing Company,	344 87	
Wason Manufacturing Company,	1,121 61	
Watchman Publishing Company,	461 46	
Waterhouse, Shannon & Munroe, Incorporated,	381 50	
Waters & Litchfield Company,	137 34	
Watertown Water Supply Company,	763 00	
Weber Leather Company,	76 30	
Webster Electric Company,	53 41	
Webster Loom Harness Company,	114 45	
Weeden Manufacturing Corporation,	161 75	
Weeks & Potter Company,	2,960 44	
Weinz Trimming Company,	38 15	
Weir Stove Company,	1,304 73	
Wellesley & Boston Street Railway Company,	610 40	
Wellesley Co-operative Creamery Association,	9 91	
Wellfleet Marine Insurance Company, . .	30 52	

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX—Continued.

Wellington Furniture Company,	\$122 08
West Boylston Manufacturing Company,	3,280 36
West End Street Railway Company,	260,341 59
West Roxbury & Roslindale Street Railway Company,	2,044 84
West Stockbridge Railroad Corporation,	302 14
West Warren Co-operative Association,	35 89
Westborough Gas and Electric Company,	10 43
Western Union Telegraph Company,	16,216 98
Westfield Brick Company,	64 82
Westfield Cigar Company,	144 97
Westfield Gas Light Company,	190 75
Westhampton Water Company,	22 89
Weston Electric Light Company,	30 52
Weston Water Company,	206 01
Weymouth and Braintree Publishing Company,	30 52
Weymouth Shoe Supply Company,	76 30
Wheeler Express Company,	122 08
Wheeler Reflector Company,	515 78
Whitall Manufacturing Company,	106 82
Whitcomb Envelope Company,	636 34
White & Bagley Company,	15 26
White-Smith Music Publishing Company,	1,297 10
White Son Company,	1,907 50
White-Warner Company,	930 86
Whitin Machine Works,	4,871 29
Whiting Paper Company,	2,859 41
Whitman Co-operative Store,	25 33
Whitmore Manufacturing Company,	763 00
Whitney Jewelry Company,	76 30
Whitney Reed Chair Company,	347 92
Whittemore Woodbury Company,	91 56
Whittenton Manufacturing Company,	741 63
Whittier Machine Company,	592 03
Wickersham Quoin Company,	14 87
Wilbraham Woolen Company,	26 62
Wiley & Russell Manufacturing Company,	3,295 39
William B. Hale Cigar Company,	137 34
William C. Atwater Company, Incorporated,	346 40
William Curtis Sons Company,	915 60
William F. Carleton Company,	152 60
William F. Morgan Company,	350 98
William G. Bell Company,	167 86
William H. Burns Company,	1,805 25
William H. Gallison Company,	682 12
William H. Raymond Grocery Company,	1,510 74
William S. Hills Company,	457 80
William Skinner Manufacturing Company,	1,044 08
William Underwood Company,	422 70
Williams Manufacturing Company,	1,057 51
Williams Table and Lumber Company,	209 06
Williamsburg Co-operative Creamery Association,	7 63

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Williamstown Gas Company,	\$94 90	
Williamstown Manufacturing Company,	854 56	
Williston & Knight Company,	444 06	
Winchendon Electric Light and Power Com- pany,	45 78	
Windsor Falls Manufacturing Company,	267 05	
Winnisimmet Company,	2,707 12	
Winnisimmet Railroad Company,	839 30	
Witte mann Brothers, Incorporated,	152 60	
Woburn & Reading Street Railway Com- pany,	819 46	
Woburn Gas Light Company,	116 43	
Wollaston Foundry Company,	126 65	
Womans Club House Corporation,	134 28	
Woodville Shoe Company,	320 46	
Worcester & Marlborough Street Railway Company,	111 39	
Worcester & Shrewsbury Street Railway Company,	152 60	
Worcester & Suburban Street Railway Company,	5,582 64	
Worcester Bleach and Dye Works Company,	30 52	
Worcester Cholesterine Company,	38 15	
Worcester Coal Company,	376 92	
Worcester Collateral Loan Association,	152 60	
Worcester Consolidated Street Railway Company,	13,561 56	
Worcester Construction Company,	1,083 46	
Worcester Corset Company,	830 14	
Worcester Electric Light Company,	102 24	
Worcester Envelope Company,	335 72	
Worcester Foundry Company,	90 79	
Worcester Gas Light Company,	2,635 40	
Worcester Loan Company,	305 20	
Worcester, Nashua & Rochester Railroad Company,	19,501 74	
Worcester Safe Deposit and Trust Company,	2,705 59	
Worcester Spinning Ring Company,	39 67	
Worcester Thread Company,	113 68	
Worcester Wire Company,	218 21	
Worcester Woolen Mill Company,	723 32	
Workingmen's Loan Association,	1,289 62	
Woronoco Paper Company,	763 00	
Woronoco Street Railway Company,	329 61	
Worthington Co-operative Creamery Asso- ciation,	7 63	
Woven Cane Fabric Company,	76 30	
Wright & Potter Printing Company,	465 43	
Wright Manufacturing Company,	631 00	
Xylite Lubricating Company,	91 56	
Zeigler Electric Company,	236 53	
Total,		\$3,739,450 12

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX—Continued.

Received on Account of 1896 and Previous Years.

A. M. Gardner Hardware Company, . . .	\$751 98
A. M. Richards Building Moving Company, . . .	11 32
A. M. Richards Lumber Company, . . .	50 00
Adams Marble Company, . . .	286 90
Allen Fan Company, . . .	89 70
American Bedstead Company, . . .	163 84
American Cultivator Publishing Company, . .	151 00
American Mica Company, . . .	647 18
American Publishing Company, . . .	30 20
Appleton Shoe Company, . . .	175 53
Arlington Hotel Company, . . .	30 20
Arthur C. King Company, . . .	105 70
B. W. Fellows Machine Company, . . .	67 95
Bay State Chair Company, . . .	135 90
Bay State Gas Company, . . .	5,700 25
Bay State Metal Works, . . .	181 20
Bay State Packing Company, . . .	302 00
Blackstone Valley Street Railway Company, .	500 00
Blake Manufacturing Company, . . .	18 87
Blanchard Machine Company, . . .	135 90
Boston Advertising Company, . . .	90 60
Boston and Bay State Die Company, . . .	151 00
Boston and Suburban Express Company, . .	151 00
Boston Book Company, . . .	1,132 50
Boston Engraving & McIndoes Printing Company, . . .	226 50
Boston Gas Company, . . .	495 28
Boston Parcel Delivery Company, . . .	755 00
Boston Paving Company, . . .	302 00
Boston Stock and Grain Exchange, . . .	453 00
Boylston Pharmacy, Incorporated, . . .	15 00
Bracketts Market Corporation, . . .	179 31
Brookfield Brick Company, . . .	128 35
Brooks Bank Note Company, . . .	634 20
C. D. Morse Manufacturing Company, . . .	264 93
C. W. Mutell Manufacturing Company, . . .	56 62
Campbell Chemical Company, . . .	152 51
Cape Ann Granite Railroad Company, . . .	302 00
Chandler Adjustable Chair and Desk Com- pany, . . .	212 15
Charles A. Millin Company, . . .	327 67
Charles A. White Company, . . .	906 00
Charles S. Brown Company, . . .	15 10
Chelsea Express Despatch Company, . . .	15 10
Chicopee Falls Wheel Company, . . .	211 40
Child-Arne Cutter and Press Company, . .	203 85
Childs & Kent Express Company, . . .	203 85
Choate Drug and Chemical Company, . . .	75 50
Climax Bell Company, . . .	151 00
Coates Clipper Manufacturing Company, . .	179 69
Coburn Stationery Company, . . .	105 70
Commercial Reference Bureau, . . .	15 10
Cyclopedia Publishing Company, . . .	417 33

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Damon Brick Company,	\$142 77
Damon Safe and Iron Works,	188 75
Dorchester Gas Company,	3,971 30
Dunbar Mills Company,	1,177 80
E. Douglass Co-operative Association,	18 12
E. Howard Watch and Clock Company,	1,292 93
E. P. Sanderson Company,	226 50
E. W. Noyes Company,	50 00
Eureka Ruling and Binding Company,	14 84
Evening Gazette Company,	453 00
Everett Cycle Company,	483 20
F. E. Young Company,	196 30
F. Ross Company, The,	415 25
Fairfield Ice Corporation,	75 50
Fifield Tool Company,	999 62
Foxborough Foundry and Machine Com- pany,	151 60
Frank Keene Company,	604 00
Franklin Educational Company,	135 90
Gallagher Express Company, The,	75 50
Garrett Ford Company,	181 20
George P. Staples Company,	755 00
Globe Worsted Mills,	483 20
Gregory & Brown Company,	302 00
Greyhound Bicycle Manufacturing Com- pany,	53 45
Hadley Paper Company,	35 00
Haydenville Manufacturing Company,	1,132 50
Heliotype Printing Company,	362 40
Henry C. Hunt Company,	83 05
Henry F. Miller & Sons Piano Company,	951 30
Highland Foundry Company,	500 00
Horace Partridge Company,	3,020 00
Horton Manufacturing Company,	128 35
Howe Lumber Company,	627 55
Hub Webbing Company,	45 30
Interstate Law Company,	22 65
J. B. Parker Machine Company,	135 90
Johnson Manufacturing Company,	4,566 24
Kennedy & Sullivan Manufacturing Com- pany,	225 65
Kimball Brothers & Co.,	1,510 00
Lamprey Boiler Furnace Mouth Protector Company,	188 75
Lang & Jacobs Company,	83 05
Lowell Ice Company,	304 41
Lowell Iron Company,	226 50
Lyman & Kellogg Company,	200 00
Lyons Granite Company,	205 36
Manufacturer's Gazette Publishing Com- pany,	36 24
Medway Water Company,	22 65
Menthol Dental Company,	15 10

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Model Manufacturing Company, . . .	\$211 40
Morrill Bros. & Company, . . .	302 00
N. C. Boutelle Furniture Company, . .	84 56
N. E. Printing and Telegraph Company, .	295 56
Natick Gas Company, . . .	273 31
Newburyport & Amesbury Horse Railroad Company, . . .	554 17
New York Shoe Manufacturing Company, .	755 00
Norton Iron Company, . . .	906 00
O'Neil Shoe Company, . . .	75 50
Old Corner Wall Paper Company, . . .	226 50
Oriental Coffee House Company, . . .	166 10
Parker Brothers Company, . . .	1,141 60
Paul Askenasy Company, . . .	75 50
Pearson Box and Moulding Company, . .	79 27
Pranker Manufacturing Company, . . .	181 20
Progressive Co-operative Association, .	62 86
Putnam Company, . . .	226 50
Quaboag Steamboat Company, . . .	46 20
Quincy Cycle Company, . . .	60 00
Quincy Shoe Company, . . .	181 20
Quinsigamond Lake Steamboat Company, .	34 88
R. H. Long Shoe Manufacturing Company, .	75 50
Roxbury Gas Company, . . .	99 66
Salem Gazette Company, . . .	60 40
Shady Hill Nursery Company, . . .	578 33
Simpson Spring Company, . . .	403 72
Smith & Gardner Supply Company, . . .	75 50
Smith Carleton Iron Company, . . .	1,140 05
South Boston Gas Company, . . .	149 49
Southbridge Water Supply Company, . .	839 56
Springfield Elevator and Pump Company, .	1,026 80
Standard Horse Shoe Company, . . .	299 73
Standard Worsted Company, Lowell, . .	100 00
Stiles & Winslow Leather Company, . .	868 25
Sumner Drug and Chemical Company, . .	181 20
Taunton Evening News, . . .	37 75
Taunton Herald Company, . . .	26 42
Thomas Manufacturing Company, . . .	166 10
Thompson & Odell Company, . . .	250 00
Turner's Falls Lumber Company, . . .	417 13
Tyler & Moulton Shoe Company, . . .	257 20
Union Furniture Company, . . .	68 70
Union Loan and Trust Company, . . .	755 00
University Press, John Wilson & Son, . .	201 58
Voorhees Electric Company, . . .	75 50
W. C. Young Manufacturing Company, . .	251 41
W. H. King's Sons & Company, . . .	83 05
W. J. Thompson Company, . . .	200 00
W. S. Hill Electric Company, . . .	220 88
Wade & Reed Company, . . .	1,510 00
Westfield Brick Company, . . .	64 14
Weymouth Seam Face Granite Company, .	98 90

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Whittemore Woodbury Company, . . .	\$90 60	
Whittier Cotton Mills Company, . . .	400 00	
William J. Dinsmore Company, . . .	151 00	
Woodward & Brown Piano Company, . . .	339 75	
Worcester Reed Chair Company, . . .	45 30	
Worcester Marble and Granite Company, . . .	98 15	
Wright Company, . . .	192 52	
Ziegler Electric Company, . . .	271 80	
Total, . . .		\$63,250 42

*Amounts Returned from Cities and Towns on Account of Overpayments
in 1896 and Previous Years.*

Abington, . . .	\$9 71	
Arlington, . . .	1 98	
Asburnham, . . .	38	
Beverly, . . .	2 10	
Boston, . . .	5,496 06	
Braintree, . . .	61 34	
Bridgewater, . . .	187 92	
Brockton, . . .	7 30	
Burlington, . . .	38 00	
East Longmeadow, . . .	8 34	
Fall River, . . .	66	
Framingham, . . .	8 15	
Hatfield, . . .	2 13	
Holyoke, . . .	12 32	
Longmeadow, . . .	41 06	
Lowell, . . .	53 09	
Lynn, . . .	238 17	
Manchester, . . .	138 22	
Merrimac, . . .	6 88	
Northfield, . . .	19	
Rockland, . . .	5 61	
Rockport, . . .	28	
Salem, . . .	2 87	
Salisbury, . . .	5 17	
Scituate, . . .	182 08	
Warren, . . .	3 33	
Watertown, . . .	148 34	
Wayland, . . .	9 28	
Wellesley, . . .	563 42	
Westfield, . . .	54 59	
Whitman, . . .	17 47	
Winthrop, . . .	52 72	
Total, . . .		\$7,359 16

STATEMENT III.

Revenue Receipts.

DETAILS 3.

CORPORATION TAX—*Concluded.**Recapitulation.*

Miscellaneous companies, 1897,	\$3,739,450 12	
Received on account of 1896 and previous years,	63,250 42	
Received from towns on account of 1896,	7,359 16	
Total,		\$3,810,059 70
Received on account of 1896 and previous years,	\$70,609 58	
Received on account of 1897,	3,739,450 12	
Total,		\$3,810,059 70

DETAILS No. 3.

SAVINGS BANK TAX.

[One-half of one per cent. on average deposits, payable within ten days after the first Mondays of June and December.—Pub. Stat., Chap. 13.]

	For June.	For December.
Received of the following-named banks:—		
Abington Savings Bank,	\$1,813 72	\$1,862 48
Amherst Savings Bank,	1,914 38	2,061 53
Andover Savings Bank,	3,291 69	3,388 19
Arlington Five Cents Savings Bank,	1,226 06	1,267 42
Athol Savings Bank,	2,346 85	2,218 04
Attleborough Savings Bank,	1,463 87	1,305 61
Barre Savings Bank,	513 74	434 50
Bass River Savings Bank, South Yarmouth,	646 82	630 88
Bay State Savings Bank,	68 32	86 76
Belmont Savings Bank,	147 23	173 76
Benjamin Franklin Savings Bank, Franklin,	711 04	723 78
Berkshire County Savings Bank, Pittsfield,	3,463 16	3,461 33
Beverly Five Cents Savings Bank,	3,175 93	3,033 95
Boston Five Cents Savings Bank,	30,141 92	31,873 43
Boston Penny Savings Bank,	1,629 86	1,811 21
Braintree Savings Bank,	270 80	283 99
Bridgewater Savings Bank,	671 50	672 65
Brighton Five Cents Savings Bank,	712 73	733 55
Bristol County Savings Bank, Taunton,	7,832 83	8,052 00
Broadway Savings Bank, Lawrence,	2,297 26	2,305 85
Brockton Five Cents Savings Bank,	2,508 63	2,498 53
Brookline Savings Bank,	993 35	964 62
Cambridge Institution for Savings,	2,937 64	2,817 51

STATEMENT III.

Revenue Receipts.

DETAILS 3.

SAVINGS BANK TAX — *Continued.*

	For June.	For December.
Cambridgeport Savings Bank,	\$5,943 66	\$6,242 79
Canton Institution for Savings,	1,008 82	1,008 63
Cape Ann Savings Bank, Gloucester,	2,722 10	2,441 83
Cape Cod Five Cents Savings Bank, Har- wich,	1,399 62	1,352 81
Central Savings Bank, Lowell,	2,288 14	2,300 86
Charlestown Five Cents Savings Bank,	8,621 83	9,110 27
Chelsea Savings Bank,	2,934 08	3,142 54
Chicopee Falls Savings Bank,	324 15	397 53
Chicopee Savings Bank,	766 18	783 21
Citizens' Savings Bank, Fall River,	3,397 96	3,352 41
City Five Cents Savings Bank, Haverhill,	1,861 52	1,929 35
City Institution for Savings, Lowell,	9,292 52	9,495 73
City Savings Bank, Pittsfield,	278 67	272 76
Clinton Savings Bank,	2,477 48	2,583 39
Cohasset Savings Bank,	499 58	455 71
Conway Savings Bank,	140 75	146 98
County Savings Bank, Chelsea,	282 02	305 59
Crocker Institution for Savings, Turner's Falls,	1,198 39	1,216 85
Danvers Savings Bank,	2,101 72	2,114 58
Dedham Institution for Savings,	5,351 18	5,533 81
Dorchester Savings Bank,	52 59	53 73
East Boston Savings Bank,	2,969 04	3,140 76
East Bridgewater Savings Bank,	1,105 00	1,124 75
East Cambridge Five Cents Savings Bank,	1,865 30	2,011 60
Easthampton Savings Bank,	1,141 68	1,198 87
East Weymouth Savings Bank,	608 80	621 56
Eliot Five Cents Savings Bank, Boston,	4,397 99	4,560 20
Essex Savings Bank, Lawrence,	7,930 05	8,366 27
Everett Savings Bank,	151 01	188 34
Fairhaven Institution for Savings,	609 59	575 83
Fall River Five Cents Savings Bank,	4,296 65	4,230 03
Fall River Savings Bank,	8,444 72	8,367 85
Farmers' and Mechanics' Savings Bank, South Framingham,	514 24	559 67
Fitchburg Savings Bank,	4,698 76	4,709 98
Florence Savings Bank,	420 46	411 15
Foxborough Savings Bank,	384 49	366 44
Framingham Savings Bank,	1,475 77	1,008 77
Franklin Savings Bank, Boston,	12,376 73	13,622 03
Franklin Savings Institution, Greenfield,	6,939 38	7,049 45
Gardner Savings Bank,	1,878 29	1,920 73
Georgetown Savings Bank,	638 28	651 18
Grafton Savings Bank,	306 19	302 59
Granite Savings Bank,	144 99	152 64
Great Barrington Savings Bank,	605 76	643 53
Greenfield Savings Bank,	1,548 33	1,596 44
Hampden Savings Bank, Springfield,	2,863 16	2,937 51
Hampshire Savings Bank, Northampton,	1,037 37	1,058 62

STATEMENT III.

Revenue Receipts.

DETAILS 3.

SAVINGS BANK TAX—Continued.

	For June.	For December.
Haverhill Savings Bank,	\$9,062 57	\$9,293 26
Haydenville Savings Bank,	335 62	313 13
Hingham Institution for Savings,	2,038 78	2,081 45
Holliston Savings Bank,	308 70	306 09
Holyoke Savings Bank,	4,692 81	4,975 74
Home Savings Bank, Boston,	7,683 55	7,803 48
Hoosac Savings Bank, North Adams,	426 16	513 01
Hopkinton Savings Bank,	465 42	480 03
Hudson Savings Bank,	808 94	852 46
Hyde Park Savings Bank,	632 63	643 67
Ipswich Savings Bank,	681 18	690 01
Lawrence Savings Bank,	1,601 27	1,729 00
Lee Savings Bank,	1,180 23	1,198 75
Leicester Savings Bank,	1,006 62	1,033 50
Lenox Savings Bank,	157 42	144 69
Leominster Savings Bank,	844 46	873 28
Lexington Savings Bank,	360 86	413 92
Lowell Five Cents Savings Bank,	2,211 83	2,251 04
Lowell Institution for Savings,	6,599 49	6,543 31
Ludlow Savings Bank,	52 35	60 00
Lynn Five Cents Savings Bank,	5,274 20	5,314 71
Lynn Institution for Savings,	5,803 79	6,014 31
Malden Savings Bank,	2,144 82	2,334 80
Marblehead Savings Bank,	882 90	881 26
Marlborough Savings Bank,	2,548 58	2,519 79
Mechanics' Institution for Savings, Lowell,	2,847 59	2,859 40
Mechanics' Savings Bank, Holyoke,	838 71	895 57
Mechanics' Savings Bank, Reading,	45 15	59 10
Medford Savings Bank,	1,154 23	1,204 09
Medway Savings Bank,	370 92	373 85
Melrose Savings Bank,	600 30	657 99
Merrimac River Savings Bank, Lowell,	1,197 58	1,311 84
Merrimac Savings Bank,	656 97	670 99
Middleborough Savings Bank,	1,083 66	1,127 15
Middlesex Institution for Savings, Concord,	2,320 91	2,307 46
Millford Savings Bank,	2,941 13	2,989 58
Millbury Savings Bank,	1,126 99	1,107 67
Monson Savings Bank,	655 63	660 58
Nantucket Institution for Savings,	375 84	360 31
Natick Five Cents Savings Bank,	1,306 25	1,380 43
New Bedford Five Cents Savings Bank,	9,498 96	9,243 63
New Bedford Institution for Savings,	22,944 47	22,937 30
Newburyport Five Cents Savings Bank,	1,867 37	1,942 72
Newburyport Institution for Savings,	11,828 66	11,664 94
Newton Centre Savings Bank,	44 99	68 80
Newton Savings Bank,	2,175 55	2,239 83
North Adams Savings Bank,	2,378 63	2,350 75
Northampton Institution for Savings,	4,092 92	4,107 31
North Avenue Savings Bank, Cambridge,	413 02	474 46
North Brookfield Savings Bank,	640 37	639 11

STATEMENT III.

Revenue Receipts.

DETAILS 3.

SAVINGS BANK TAX — *Continued.*

	For June.	For December.
North Easton Savings Bank,	\$1,328 47	\$1,410 81
North End Savings Bank,	1,797 32	1,928 24
North Middlesex Savings Bank,	495 71	527 86
Orange Savings Bank,	699 29	758 23
Palmer Savings Bank,	1,316 12	1,334 66
Pentucket Savings Bank,	362 26	443 62
People's Savings Bank, Brockton,	177 18	240 43
People's Savings Bank, Holyoke,	437 80	469 02
People's Savings Bank, Worcester,	9,437 80	9,790 41
Plymouth Five Cents Savings Bank,	1,625 92	1,555 68
Plymouth Savings Bank,	4,053 94	3,926 48
Provident Institution for Savings, Boston,	61,039 17	60,005 64
Provident Institution for Savings, Salisbury and Amesbury, Salisbury,	4,323 29	4,357 61
Quincy Savings Bank,	2,205 02	2,421 18
Randolph Savings Bank,	2,036 24	2,009 07
Rockland Savings Bank,	722 14	680 76
Roxbury Institution for Savings,	10,413 33	10,583 31
Salem Five Cents Savings Bank,	8,970 21	9,198 27
Salem Savings Bank,	13,974 14	14,090 35
Seamen's Savings Bank, Provincetown,	560 50	579 72
Security Savings Bank,	32 65	34 01
Shelburne Falls Five Cents Savings Bank,	1,342 98	1,371 84
Somerville Savings Bank,	529 95	589 40
South Adams Savings Bank,	961 24	925 71
South Boston Savings Bank,	3,613 55	3,549 36
Southbridge Savings Bank,	3,303 89	3,176 38
South Scituate Savings Bank,	269 66	276 35
South Weymouth Savings Bank,	869 07	816 87
Spencer Savings Bank,	1,201 79	1,121 62
Springfield Five Cents Savings Bank,	4,514 13	5,245 00
Springfield Institution for Savings,	21,998 21	22,083 41
Stoneham Five Cents Savings Bank,	1,131 42	1,071 77
Suffolk Savings Bank, Boston,	43,246 55	41,373 71
Sumner Savings Bank,	-	2 26
Taunton Savings Bank,	2,501 35	2,442 62
Templeton Savings Bank,	272 50	298 16
Union Institution for Savings, Boston,	8,176 91	8,596 03
Union Savings Bank, Fall River,	917 27	942 85
Uxbridge Savings Bank,	443 52	434 93
Wakefield Savings Bank,	655 42	694 78
Wales Savings Bank,	28 10	24 74
Waltham Savings Bank,	2,750 39	2,888 35
Wareham Savings Bank,	1,185 30	1,223 52
Ware Savings Bank,	4,077 21	4,079 56
Warren Five Cents Savings Bank, Peabody,	4,116 02	4,231 61
Warren Institution for Savings, Boston,	10,339 61	10,047 35
Warren Savings Bank,	277 98	284 04
Washington Savings Institution,	336 83	323 62
Watertown Savings Bank,	807 48	820 82

STATEMENT III.

Revenue Receipts.

DETAILS 4.

SAVINGS BANK TAX — *Concluded.*

	For June.	For December.
Webster Five Cents Savings Bank,	\$1,305 64	\$1,356 65
Wellfleet Savings Bank,	1,008 60	997 60
Westborough Savings Bank,	405 63	423 17
Westfield Savings Bank,	1,013 68	1,055 02
West Newton Savings Bank,	418 10	400 92
Weymouth Savings Bank,	677 20	616 12
Whitinsville Savings Bank,	1,479 61	1,474 70
Whitman Savings Bank,	389 75	411 40
Willey Savings Bank,	478 53	540 37
Williamstown Savings Bank,	48 42	49 54
Winchendon Savings Bank,	1,385 74	1,070 47
Winchester Savings Bank,	693 61	664 30
Woburn Five Cents Savings Bank,	1,636 89	1,493 97
Worcester County Institution for Savings,	20,481 15	22,506 26
Worcester Five Cents Savings Bank,	6,917 38	7,209 30
Worcester Mechanics' Savings Bank,	6,036 22	6,581 90
Worcester North Savings Bank,	4,505 62	4,800 78
Woronoco Savings Bank,	1,172 58	1,200 84
Totals,	\$620,217 38	\$629,314 60

Recapitulation.

Receipts for June, 1897,	\$620,217 38	
Receipts for December, 1897,	629,314 60	
		\$1,249,531 98

DETAILS No. 4.

NATIONAL BANK TAX.

[Pub. Stat., chap. 18.]

Amounts received from cities and towns, as follows:—

Abington,	\$1,123 77	Ashburnham,	\$119 25
Adams,	3,059 55	Athol,	2,589 66
Amesbury,	2,186 91	Attleborough,	663 89
Amherst,	1,649 07	Ayer,	462 72
Andover,	866 67	Barnstable,	629 87
Arlington,	204 52	Barre,	535 55

STATEMENT III.

Revenue Receipts.

DETAILS 4.

NATIONAL BANK TAX — *Continued.*

Beverly, . . .	\$1,835 46	Malden, . . .	\$1,558 77
Boston, . . .	549,966 74	Marblehead, . . .	1,909 37
Brockton, . . .	3,781 53	Marlborough, . . .	2,033 07
Brookline, . . .	378 64	Melrose, . . .	651 88
Cambridge, . . .	7,995 91	Merrimac, . . .	1,256 80
Canton, . . .	2,800 04	Methuen, . . .	967 80
Chelsea, . . .	3,346 48	Middleborough, . . .	161 48
Chicopee, . . .	2,521 29	Milford, . . .	4,957 36
Clinton, . . .	1,815 45	Millbury, . . .	1,398 64
Concord, . . .	1,061 39	Milton, . . .	1,306 70
Conway, . . .	1,081 22	Monson, . . .	1,501 64
Danvers, . . .	1,082 81	Montague, . . .	2,580 16
Dedham, . . .	2,871 08	Nantucket, . . .	313 03
Easthampton, . . .	2,422 23	Natick, . . .	852 39
Easton, . . .	742 52	New Bedford, . . .	33,614 20
Edgartown, . . .	368 89	Newburyport, . . .	4,922 42
Fairhaven, . . .	902 06	Newton, . . .	1,513 93
Fall River, . . .	22,583 56	North Adams, . . .	9,456 60
Falmouth, . . .	178 21	Northampton, . . .	12,245 92
Fitchburg, . . .	11,080 48	North Attleborough, . . .	679 44
Framingham, . . .	2,575 84	Northborough, . . .	677 43
Franklin, . . .	1,294 19	Northbridge, . . .	196 60
Gardner, . . .	1,889 70	Orange, . . .	1,306 80
Georgetown, . . .	522 72	Oxford, . . .	415 25
Gloucester, . . .	4,246 27	Palmer, . . .	1,526 47
Grafton, . . .	496 06	Peabody, . . .	3,922 63
Great Barrington, . . .	1,159 53	Pittsfield, . . .	9,536 93
Greenfield, . . .	5,701 72	Plymouth, . . .	4,357 01
Harwich, . . .	3,763 48	Provincetown, . . .	1,600 29
Haverhill, . . .	8,013 11	Quincy, . . .	3,233 80
Hingham, . . .	944 43	Reading, . . .	229 87
Holliston, . . .	200 16	Rockland, . . .	475 23
Holyoke, . . .	14,178 65	Rockport, . . .	567 54
Hopkinton, . . .	536 64	Salem, . . .	21,476 09
Hudson, . . .	606 02	Shelburne, . . .	1,325 74
Ipswich, . . .	529 72	Somerville, . . .	980 07
Lawrence, . . .	9,821 55	Southbridge, . . .	1,183 19
Lee, . . .	2,000 04	Spencer, . . .	736 16
Leicester, . . .	1,268 88	Springfield, . . .	36,767 82
Lenox, . . .	356 44	Stockbridge, . . .	2,122 89
Leominster, . . .	1,718 68	Stoneham, . . .	219 54
Lowell, . . .	17,002 72	Taunton, . . .	12,616 17
Lynn, . . .	11,007 12	Townsend, . . .	343 72

STATEMENT III.

Revenue Receipts.

DETAILS 4.

NATIONAL BANK TAX — *Concluded.*

Uxbridge, . . .	\$630 32	Whitman, . . .	\$290 46
Wakefield, . . .	592 09	Williamstown, . . .	325 52
Waltham, . . .	1,115 41	Winchendon, . . .	2,567 04
Ware, . . .	3,570 16	Woburn, . . .	1,304 70
Wareham, . . .	565 27	Worcester, . . .	26,936 91
Watertown, . . .	850 75	Wrentham, . . .	388 63
Webster, . . .	658 35	Yarmouth, . . .	1,524 54
Westborough, . . .	607 20		
Westfield, . . .	3,915 63	Total, . . .	\$961,682 67
Weymouth, . . .	3,499 81		

Amounts received from Cities and Towns on Account of 1896 and Previous Years.

Belmont, . . .	\$18 72	Newburyport, . . .	\$59 72
Berkley, . . .	9 70	North Reading, . . .	1 66
Billerica, . . .	2 32	Norwood, . . .	5 23
Boston, . . .	2,036 25	Northampton, . . .	32 47
Chicopee, . . .	29 27	Salem, . . .	95 04
Clinton, . . .	2,018 51	Salisbury, . . .	72 19
Greenfield, . . .	8 35	Watertown, . . .	1 63
Hanover, . . .	25 88	Wayland, . . .	11 40
Hopkinton, . . .	5 87	Westfield, . . .	24 94
Lowell, . . .	130 26	Weymouth, . . .	11 37
Lynn, . . .	294 61	Whitman, . . .	22 21
Marshfield, . . .	9 80	Winthrop, . . .	216 26
Merrimac, . . .	62 67		
Monson, . . .	32 63	Total, . . .	\$5,309 27
New Bedford, . . .	70 81		

Recapitulation.

Amount received on account of 1897,	\$961,682 67
Amount received on account of 1896,	5,309 27
Total,	\$966,991 94

STATEMENT III.

Revenue Receipts.

DETAILS 5.

DETAILS No. 5.

EXCISE TAX UPON LIFE INSURANCE COMPANIES.

[Pub. Stat., chap. 13, sects. 25 and 26.]

Received of the following companies:—		
Ætna Life Insurance Company,	\$5,592 26	
Berkshire Life Insurance Company,	4,618 62	
Connecticut General Life Insurance Company,	848 76	
Connecticut Mutual Life Insurance Company,	10,947 15	
Equitable Life Insurance Company,	11,862 23	
Germania Life Insurance Company,	442 83	
Home Life Insurance Company,	698 47	
John Hancock Mutual Life Insurance Company,	5,733 33	
Kansas Mutual Life Association,	25 54	
Manhattan Life Insurance Company,	1,729 60	
Massachusetts Mutual Life Insurance Company,	8,991 40	
Metropolitan Life Insurance Company,	5,291 19	
Mutual Benefit Life Insurance Company,	15,468 96	
Mutual Life Insurance Company of New York,	31,416 99	
National Life Insurance Company,	4,935 47	
New England Mutual Life Insurance Company,	11,903 79	
New York Life Insurance Company,	13,944 16	
Northwestern Mutual Life Insurance Company,	9,269 93	
Penn Mutual Life Insurance Company,	7,012 31	
Phoenix Mutual Life Insurance Company,	942 86	
Provident Life and Trust Company, Pennsylvania,	5,476 00	
Provident Savings Life Assurance Society of New York,	151 69	
Prudential Insurance Company of America,	156 15	
State Mutual Life Assurance Company,	12,639 22	
Travelers' Insurance Company,	3,480 00	
Union Central Life Insurance Company,	256 10	
Union Mutual Life Insurance Company,	2,866 23	
United States Life Insurance Company,	1,312 63	
Washington Life Insurance Company of New York,	2,754 79	
Total,		\$180,768 66

STATEMENT III.

Revenue Receipts.

DETAILS 6 AND 7.

DETAILS No. 6.

TAX ON MASSACHUSETTS HOSPITAL LIFE INSURANCE
COMPANY.

[One-half of one per cent. on deposits. — Pub. Stat., chap. 13, sect. 51.]

Received tax on moneys held in trust,	\$52,387 18
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DETAILS No. 7.

ANNUAL INSURANCE COMPANIES' TAX.

[Pub. Stat., chap. 13, sect. 30.]

Received of the following insurance companies:—	
Aschen and Munich Fire Insurance Company,	\$1,655 26
Abington Mutual Fire Insurance Company,	263 10
Etna Insurance Company,	6,338 05
Etna Life Insurance Company,	791 18
Agricultural Insurance Company,	1,768 17
Albany Insurance Company,	286 50
Alliance Assurance Company,	60 84
American Bonding and Trust Company,	13 37
American Central Insurance Company,	388 91
American Credit Indemnity Company (New York),	779 15
American Fire Insurance Company (New York, N. Y.),	1,444 94
American Fire Insurance Company, The (Philadelphia, Pa.),	1,612 39
American Insurance Company, The (Newark, N. J.),	592 64
American Insurance Company (Pittsburg, Pa.),	686 08
American Mutual Liability Insurance Company,	1,699 24
American Surety Company,	1,524 43
Annisquam Mutual Fire Insurance Company,	1 23
Arkwright Mutual Fire Insurance Company,	7,458 92
Assurance Lloyds of America,	349 10
Atlantic Mutual Insurance Company,	2,771 47
Atlas Assurance Company,	1,248 53
Atlas Mutual Insurance Company,	737 02
Attleborough Mutual Fire Insurance Company,	36 92
Baloise Fire Insurance Company,	277 50
Barnstable County Mutual Fire Insurance Company,	289 34

STATEMENT III

Revenue Receipts.

DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

Berkshire Mutual Fire Insurance Company,	\$311 46
Boston Manufacturers' Mutual Fire Insurance Company,	8,585 10
Bristol County Mutual Fire Insurance Company,	24 73
British American Assurance Company,	1,001 67
British and Foreign Marine Insurance Company, Limited, The,	9,578 81
Broadway Insurance Company,	69 43
Buffalo Commercial Insurance Company,	153 84
Buffalo German Insurance Company,	488 26
Business Men's Mutual Insurance Company,	2 26
Caledonian Insurance Company,	1,840 45
Cambridge Mutual Fire Insurance Company,	963 72
Capital Fire Insurance Company (Concord, N. H.),	713 23
Central Accident Insurance Company,	24 19
China Mutual Insurance Company,	2,124 06
Citizens' Insurance Company (New York, N. Y.),	476 63
Citizens' Insurance Company of Missouri,	167 92
Citizens' Mutual Insurance Company,	958 67
City Trust Safe Deposit and Surety Company,	408 97
Cohasset Mutual Fire Insurance Company,	11 21
Colonial Assurance Company of New York,	413 36
Commerce Insurance Company,	218 84
Commercial Union Assurance Company, Limited,	2,935 58
Commercial Union Fire Insurance Company,	174 95
Commonwealth Insurance Company of New York, The,	324 42
Concordia Fire Insurance Company, The,	98 98
Connecticut Fire Insurance Company, The,	2,070 58
Continental Fire Insurance Company,	3,322 96
Cotton and Woolen Manufacturers' Mutual Insurance Company of New England,	2,955 99
Dedham Mutual Fire Insurance Company,	298 79
Delaware Insurance Company of Philadelphia, The,	1,088 26
Detroit Fire and Marine Insurance Company,	294 08
Dorchester Mutual Fire Insurance Company,	1,322 52
Eastern Insurance Company, New York,	212 76
Empire City Fire Insurance Company,	30 18
Employers' Liability Assurance Company,	6,909 87
Equitable Fire and Marine Insurance Company,	1,021 69
Erie Fire Insurance Company,	230 60
Essex Mutual Fire Insurance Company,	248 98

STATEMENT III.

Revenue Receipts.

DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

Fall River Manufacturers' Mutual Insurance Company,	\$3,076 10
Farmers' Fire Insurance Company,	436 66
Farragut Fire Insurance Company,	104 92
Fidelity and Casualty Insurance Company,	2,363 63
Fidelity and Deposit Company of Maryland,	481 89
Fire Association of Philadelphia,	3,327 55
Fire Insurance Company of the County of Philadelphia, The,	343 00
Firemen's Fund Insurance Company,	1,951 28
Firemen's Insurance Company of Baltimore,	346 12
Firemen's Insurance Company of Newark, N. J.,	669 38
Fitchburg Mutual Fire Insurance Company,	716 93
Frankfort Marine Accident and Plate Glass Insurance Company (Germany),	758 74
Franklin Fire Insurance Company of Philadelphia, The,	546 35
German Alliance Insurance Company,	235 87
German-American Insurance Company,	3,512 05
German Fire Insurance Company,	353 35
Germania Fire Insurance Company,	1,212 67
Girard Fire and Marine Insurance Company,	371 93
Glens Falls Insurance Company,	767 99
Globe Fire Insurance Company,	1,002 19
Gloucester Mutual Fishing Insurance Company,	439 39
Grand Rapids Fire Insurance Company,	164 26
Granite State Fire Insurance Company,	1,277 25
Greenwich Insurance Company,	898 43
Groveland Mutual Fire Insurance Company,	84
Guarantee Insurance Company of North America,	787 87
Hamburg-Bremen Fire Insurance Company,	878 38
Hampshire Mutual Fire Insurance Company,	159 85
Hanover Fire Insurance Company, The,	2,183 57
Hartford Fire Insurance Company, The,	5,108 27
Hartford Steam Boiler Inspection and Insurance Company, The,	2,632 24
Helvetia Swiss Fire Insurance Company,	609 44
Hingham Mutual Fire Insurance Company,	1,180 52
Home Insurance Company, The,	6,477 18
Home Mutual Insurance Company,	194 83
Howard Fire Insurance Company (Maryland),	104 51
Imperial Insurance Company, Limited,	2,012 20
India Mutual Insurance Company,	157 42
Industrial Mutual Insurance Company,	1,674 91
Insurance Company of North America,	7,682 11
Insurance Company of North America and Fire Association of Philadelphia,	632 01
Insurance Company State of New York,	462 28

STATEMENT III.

Revenue Receipts.

DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

Insurance Company of the State of Pennsylvania, The,	\$1,010 14	
Lancashire Insurance Company,	1,660 65	
Law Union and Crown Fire and Life Insurance Company,	85 47	
Lawyers' Surety Company,	107 00	
Lion Fire Insurance Company,	805 87	
Liverpool and London and Globe Insurance Company,	7,016 38	
Lloyds Plate Glass Insurance Company,	665 76	
London and Lancashire Fire Insurance Company, The,	2,768 67	
London Assurance Corporation, The,	1,942 86	
London Guarantee and Accident Company,	2,196 18	
Lowell Mutual Fire Insurance Company,	407 14	
Lumberman's Insurance Company,	260 83	
Lumber Mutual Fire Insurance Company,	329 12	
Lynn Mutual Fire Insurance Company,	60 17	
Magdeburg Fire Insurance Company,	1,353 89	
Manchester Fire Assurance Company,	1,839 09	
Manhattan Fire Insurance Company,	780 76	
Mannheim Insurance Company,	403 24	
Manufacturers' and Merchants' Insurance Company (Pennsylvania),	552 78	
Marine Insurance Company, Limited, The (London, Eng.),	869 77	
Mechanics' Fire Insurance Company of Philadelphia, The,	324 78	
Merchants' and Manufacturers' Fire Insurance Company, Baltimore,	209 96	
Merchants' and Farmers' Mutual Fire Insurance Company,	852 13	
Merchants' Insurance Company (Providence, R. I.),	854 51	
Merchants' Insurance Company (Newark, N. J.),	1,593 90	
Merrimack Mutual Fire Insurance Company,	1,289 76	
Metropolitan Plate Glass Insurance Company of New York,	641 98	
Michigan Fire and Marine Insurance Company,	137 02	
Middlesex Mutual Assurance Company,	336 14	
Middlesex Mutual Fire Insurance Company,	1,692 06	
Millers' and Manufacturers' Insurance Company,	197 78	
Milwaukee Mechanics' Insurance Company,	202 54	
Mutual Boiler Insurance Company of Boston,	149 06	
Mutual Fire Assurance Company,	170 19	
Mutual Protection Fire Insurance Company,	181 29	
National Fire Insurance Company (Baltimore),	83 04	

STATEMENT III.

Revenue Receipts.

DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX—*Continued.*

National Fire Insurance Company in the city of Hartford,	\$3,217 69
National Life Insurance Company of Montpelier, Vt.,	3,416 24
National Standard Insurance Company (New York),	314 05
Netherland Fire Insurance Company,	132 88
Newark Fire Insurance Company, The,	202 57
Newburyport Mutual Fire Insurance Company,	15 79
New Hampshire Fire Insurance Company,	3,797 66
New Jersey Plate Glass Insurance Company,	124 41
New York Fire Insurance Company,	160 75
New York Plate Glass Insurance Company,	311 38
Niagara Fire Insurance Company,	2,704 02
Norfolk Mutual Fire Insurance Company,	738 33
North British and Mercantile Insurance Company (England),	3,062 75
North British and Mercantile Insurance Company (New York),	8 15
Northern Assurance Company,	1,687 47
Northwestern National Insurance Company of Milwaukee, Wis.,	784 50
Norwalk Fire Insurance Company,	434 39
Norwich Union Fire Insurance Society, The,	2,132 33
Ocean Accident and Guarantee Corporation, Limited,	217 33
Orient Insurance Company,	1,443 95
Pacific Fire Insurance Company,	458 47
Palatine Insurance Company, Limited,	2,322 96
Paper Mill Mutual Insurance Company,	552 79
Penn Mutual Life Insurance Company,	8,583 16
Pennsylvania Fire Insurance Company, The,	2,291 99
Phoenix Insurance Company (Brooklyn, N. Y.),	2,869 44
Phoenix Assurance Company of London,	2,909 07
Phoenix Insurance Company, The (Hartford, Conn.),	2,646 59
Providence Washington Insurance Company,	2,826 96
Provident Life and Trust Company of Philadelphia, Penn., The,	3,571 70
Prussian National Insurance Company,	362 12
Queen Insurance Company, The,	2,367 11
Quincy Mutual Fire Insurance Company,	1,117 30
Reading Fire Insurance Company,	676 01
Reliance Insurance Company of Philadelphia, The,	396 81
Reliance Marine Insurance Company,	172 79
Rochester German Insurance Company (Rochester),	913 00
Royal Exchange Assurance Company,	339 79

STATEMENT III.

Revenue Receipts.

DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

Royal Insurance Company, The,	\$7,021 76
Rubber Manufacturers' Mutual Insurance Company,	2,390 77
Rutgers Fire Insurance Company, The,	143 45
Salem Mutual Fire Insurance Company,	309 73
Salisbury and Amesbury Mutual Fire Insurance Company,	1 47
Saugus Mutual Fire Insurance Company,	36 50
Scottish Union and National Insurance Company,	2,663 64
Security Insurance Company,	879 78
South Danvers Mutual Fire Insurance Company,	36 83
Spring Garden Insurance Company,	1,388 54
Standard Life and Accident Insurance Company,	797 70
St. Paul Fire and Marine Insurance Company,	1,356 76
Sun Fire Office Company,	3,256 26
Svea Fire and Life Insurance Company, Limited,	672 96
Teutonia Insurance Company,	236 88
Thames and Mersey Marine Insurance Company, Limited,	119 85
Thuringia Insurance Company,	696 48
Traders' Insurance Company,	465 76
Traders' and Mechanics' Insurance Company,	1,626 23
Transatlantic Fire Insurance Company,	71 27
Travelers' Insurance Company,	6,311 45
Underwriters at American Lloyds (New York),	195 96
Union Casualty and Surety Company,	1,095 95
Union Central Life Insurance Company,	2,344 44
Union Insurance Company (Philadelphia),	685 56
Union Marine Insurance Company, Limited,	185 95
Union Society,	761 65
United Firemen's Insurance Company of Philadelphia,	525 25
United States Casualty Company,	1,309 44
United States Fidelity and Guaranty Company,	24 70
United States Fire Insurance Company,	417 75
United States Guarantee Company,	97 71
United States Lloyds, The,	241 71
Victoria Fire Insurance Company,	66 47
Westchester Fire Insurance Company,	1,524 46
Western Assurance Company (Canada),	1,832 22
Western Insurance Company of Pittsburg,	151 94
Western Massachusetts Mutual Fire Insurance Company,	80 50
West Newbury Mutual Fire Insurance Company,	55 61

STATEMENT III.

Revenue Receipts.

DETAILS 8.

ANNUAL INSURANCE COMPANIES' TAX — *Concluded*

Williamsburg City Fire Insurance Company, The,	\$599 04	
Worcester Manufacturers' Mutual Insurance Company,	2,744 89	
Worcester Mutual Fire Insurance Company,	1,532 42	
Total,		\$284,672 84

Received on Account of 1896 and Previous Years.

Continental Mutual Fire Insurance Company,	\$123 36	
Patrons' Mutual Fire Insurance Company, .	53 54	
Total,		\$176 90

Recapitulation.

Received on account of 1897,	\$284,672 84	
Received on account of 1896 and previous years,	176 90	
		\$284,849 74

DETAILS No. 8.

LIFE INSURANCE COMPANIES' TAX.

[Two and one-half mills on every \$1,000 insured. — Acts of 1894, chap. 522.]

Received from —		
New York companies,	\$8,718 65	
Massachusetts companies,	1,112 55	
Connecticut companies,	1,121 19	
Vermont companies,	181 19	
Wisconsin companies,	960 42	
New Jersey companies,	1,362 84	
Pennsylvania companies,	4,950 40	
Maine companies,	95 47	
Ohio companies,	962 66	
Kansas companies,	21 93	
		\$19,487 30

STATEMENT III.

Revenue Receipts.

DETAILS 9 TO 11.

DETAILS No. 9.

INSURANCE LICENSES.

[Pub. Stat., chap. 119, sect. 18; Acts 1894, chap. 522, sect. 93.]

Received of George S. Merrill, commissioner, . . .	\$16,421 00
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DETAILS No. 10.

SPECIAL LICENSE INSURANCE TAX.

[Acts 1885, chap. 300.]

Received from sundry agents,	\$3,594 93
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DETAILS No. 11.

COLLATERAL LEGACY TAX.

[Acts 1891, chap. 425; 1892, chap. 379.]

Received of James P. Abbott, administrator estate of Eleazer Wheelock,	\$1,750 00
of Edgar O. Achorn, executor of will of Ann E. Lambert,	578 55
of A. F. Adams <i>et al.</i> , administrators estate of Thomas M. Adams,	2,549 25
of E. K. Alden, executor will of Edmund K. Alden,	200 00
of S. N. Aldrich <i>et al.</i> , executors will of Henry A. Gowing,	200 00
of Horace G. Allen, executor will of Sarah D. Wilson,	575 00
of American Home Missionary Society, legatee will of Lucy J. Delano,	15 00
of Abby B. Andrews <i>et al.</i> , executrix will of Eliza Scudder,	1,703 72
of Anne P. Appleton, executrix will of Mary G. Appleton,	143 95
of W. F. Apthorp, executor will of Sarah W. Hunt,	1,497 00
of T. H. Armstrong <i>et al.</i> , executors will of Francis Buttrick,	6,175 00
of John G. Avery, administrator estate of Phebe J. Guilford,	751 46
of James B. Ayer, executor will of Mary A. Ayer,	775 00
of Ada M. Babson, administratrix will of George Babson,	60 00

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of W. F. Bacon <i>et al.</i> , executors will of Joseph N. Bacon,	\$180 44
of C. Alice Baker, executrix will of Susan M. Lane,	350 00
of Francis V. Balch <i>et al.</i> , executors will of Be- linda L. Randall,	2,420 50
of Edward Bangs, executor will of Abby W. Little,	1,407 33
of Hiram E. Barker <i>et al.</i> , trustees will of Hiram Barker,	10 00
of Ira W. Barnard, administrator estate of John Barnard,	184 10
of L. Emerson Barnes, administrator estate of Elizabeth Hunter,	405 29
of Joseph C. Barney <i>et al.</i> , executors will of George C. Macy,	1,148 23
of Edwin S. Barrett, executor will of Emeline Barrett,	627 18
of Charles H. Barrows, executor will of Susan E. Covell,	1,725 00
of Francis Bartlett, executor will of Louisa C. Palfrey,	1,857 96
of Horace E. Bartlett, administrator estate of Martha Appleton,	362 50
of Horace E. Bartlett, executor will of Margaret Burns,	150 00
of James L. Bass, executor will of Sarah F. Loring,	476 30
of Sylvia H. Bassett, executor will of John H. Bassett,	195 00
of J. M. Batchelder, executor will of Laurin Leland,	119 65
of Quincy Bicknell, executor will of Charles Howard,	1 60
of Ledyard Bill, executor will of Charles Bill,	200 00
of T. H. Boardman, executor will of Elizabeth A. Boardman,	55 00
of H. W. Bosworth, executor will of Saloma F. Fisk,	363 00
of N. Elisha Bosworth, administrator estate of Elisha Kingsley,	690 73
of Abby J. Bourne, executrix will of Samuel B. Dyer,	7,966 69
of Charles P. Bowditch, executor will of Caro- line I. Wilby,	2,633 48
of Frank Brewster <i>et al.</i> , executors will of Harold Whiting,	1,000 00
of George Brooks, executor will of Mary A. Corey,	209 58
of William G. Brooks, executor will of Francis W. Simpson,	6,960 93
of John B. Broyn, executor will of Mary M. Abbott,	1,276 10

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of J. T. Brown, executor will of Jane Plumer,	\$4,280 88.
of J. T. Brown, executor will of Mehitable T. Plumer,	3,954 58
of Amanda D. Buffington, executrix will of Henry S. Buffington,	456 05
of Ellen S. Bulfinch, executrix will of Francis Phelps,	1,199 46
of Harry Burnett <i>et al.</i> , executors will of Joseph Burnett,	50 00
of George J. Burns, executor will of Frank Leighton,	50 00
of Sidney H. Buttrick, administrator estate of Mary A. Russell,	2,769 29
of Henry Cachard, executor will of Frank C. Fiske,	388 14
of George H. Cadston, administrator estate of Elizabeth Gibson,	1,025 00
of John Carnes, executor will of P. J. Owens,	200 00
of Frederick B. Carpenter <i>et al.</i> , executors will of George O. Carpenter,	250 00
of Francis Carr, administrator estate of Nancy Hallworth,	485 11
of Harriet E. Caryl, executrix will of Katherine Whitney,	1,115 24
of Edwin J. Castle <i>et al.</i> , administrators estate of N. W. Goorill,	2,700 00
of Amos P. Cheney, executor will of Ellen Mary Cheney,	1,305 03
of G. Colburn Clement <i>et al.</i> , administrators will of Mary B. Jones,	383 46
of Charles C. Cobleigh, executor will of Martha M. Willard,	650 00
of George A. P. Codwise <i>et al.</i> , executors will of John W. Shaw,	225 00
of B. Howard Coffin, executor will of George Winthrop Coffin,	365 62
of Gilman D. Colburn, administrator estate of George W. Colburn,	799 53
of C. C. Converse, executor will of James W. Converse,	1,000 00
of David H. Coolidge, executor will of Alfred H. Sumner,	1,406 53
of Charles U. Cotting <i>et al.</i> , executors will of Caleb Davis Bradlee,	450 00
of Charles U. Cotting <i>et al.</i> , executors will of John Foster,	12,601 35
of George A. Craig, executor will of Richard Sugden,	425 00
of George G. Crocker, executor will of Sarah F. Daniels,	237 80
of George U. Crocker, executor will of James M. Ballard,	1,050 00
of Uriel H. Crocker, executor will of Susan G. Coolidge,	50 00

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Uriel H. Crocker, executor will of Frances W. Ladd,	\$228 84
of George Crompton <i>et al.</i> , executors will of Mary C. Crompton,	187 21
of John S. Cullan, administrator estate of James P. Rogers,	411 39
of Albert W. Curtis, administrator will of Eliza Bemis,	589 33
of John Curtis, executor will of John Curtis,	1,013 90
of Lawrence Curtis <i>et al.</i> , executors will of Francis Boatt Greenough,	114 00
of J. P. Dana, executor will of Lucy A. Pratt,	450 00
of Marietta C. Daniels, executrix will of Albert C. Daniels,	50 00
of W. W. Davenport, executor will of Oliver Davenport,	37,277 13
of G. Howe Davis <i>et al.</i> , administrators estate of Abigail H. Kettell,	1,056 33
of John Davis, executor will of Martha Austin,	971 74
of Francis Day, executor will of Alfred Day,	8 75
of William M. Dean, administrator estate of Sarah E. Dean,	1,150 76
of Ella G. Dinsmore, guardian of C. M. Dinsmore,	24 40
of Francis M. Dodge, executor will of Francis S. Dodge,	50 25
of Rufus B. Dodge <i>et al.</i> , administrators estate of Dean Towne,	857 68
of Emily A. Doherty, executrix will of Hugh Doherty,	25 00
of Dudley A. Dorr, executor will of Julia Ann Parker,	1,424 63
of Morris Dorr <i>et al.</i> , administrators estate of Caroline Dorr,	1,783 82
of W. B. Durant, administrator estate of J. R. Pettingill,	768 72
of Ralph W. Ellis, administrator estate of Caroline L. Smith,	25 75
of Daniel S. Emery, executor will of John S. Emery,	851 63
of Daniel S. Emery, executor will of Prudence S. Emery,	1,539 86
of Harry D. Emmons <i>et al.</i> , executors will of Joseph W. Merriam, Jr.,	1,229 89
of A. F. Estabrook <i>et al.</i> , executors will of Thomas T. Wyman,	5,179 75
of W. E. C. Eustis <i>et al.</i> , executors will of Mary C. Eustis,	60 00
of Lowell E. Fales <i>et al.</i> , administrators estate of Alonzo Hall,	318 60
of Frank E. Farnham, executor will of John C. Burbeck,	2,000 35

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Susan J. Favor, executrix will of Luther Richards,	\$36 25
of Mary M. Fay <i>et al.</i> , administrators estate of Curtis Woods,	208 80
of Joseph S. Fay, Jr., executor will of Joseph Storey Fay,	1,222 30
of Thomas C. Felton, executor will of Mary S. Felton,	100 00
of Samuel T. Field, executor will of Daniel F. Barrington,	379 37
of David B. Ford, executor will of Prudence C. Delano,	495 26
of Abbie L. Foster, executrix will of Daniel Foster,	50 00
of William Foster, executor will of William Reed,	253 55
of William H. Fish, executor will of Elvira Fish,	250 00
of Lewis F. Fisher <i>et al.</i> , executors will of Maria L. Hawes,	1,203 53
of Benjamin Fitch, executor will of Elizabeth G. Phelps,	750 00
of George F. Fuller, executor will of Granville Fuller,	50 00
of Robert O. Fuller, executor will of Josiah W. Cook,	400 00
of Charles T. Gallagher, executor will of Agnes H. Smith,	1,326 47
of Charles L. Gates, administrator estate of William Kimball,	421 28
of Gardiner P. Gates, executor will of George W. Wales,	95 28
of Sarah K. Gerrish, executrix will of Enoch Gerrish,	50 50
of Susan A. Getchell <i>et al.</i> , executors will of Abby M. Andrews,	863 53
of Emory B. Gibbs, administrator estate of John Gibbs,	825 11
of Abner C. Goodell, Jr., executor will of Mary E. Gould,	294 82
of William Gilley, executor will of Samuel Goldsmith,	200 00
of Thomas C. Greene, executor will of Charles W. Parsons,	655 75
of Francis B. Greene <i>et al.</i> , executors will of William Andrews Brown,	100 00
of Josiah D. Gregory, executor will of Phineas E. Gregory,	1,246 84
of James S. Greves, executor will of Mary T. Porter,	502 50
of George B. Griggs <i>et al.</i> , executors will of Betsey Griggs,	50 00
of James S. Grinnell, executor will of Julia Bird,	1,465 41

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Lucas B. Grover, administrator estate of	
Chester B. Grover,	\$597 40
of Harriet Hacking, executrix will of Benjamin	
W. Slade,	1,336 01
of Samuel P. Hadley <i>et al.</i> , executors will of	
Lucinda R. Parker,	597 24
of Leander Halbrook, executor will of Sarah	
F. Allen,	50 00
of Gayton M. Hall, executor will of Hannah	
Cheever,	140 00
of John A. Hall, executor will of Lucretia M.	
Nash,	1,158 04
of Thalles P. Hall, executor will of Henry	
Walsh,	1,099 62
of Samuel Hammond <i>et al.</i> , executors will of	
Samuel Hammond,	50 00
of Elizabeth W. Harrington, executrix will of	
Ellen M. Harrington,	286 22
of Francis Harrington, executor will of Charles	
Harrington,	1,012 31
of Charles M. Haskell, administrator estate of	
Priscilla G. Butts,	865 00
of L. K. Hawes, devisee under will of George	
D. Chamberlain,	437 50
of Albert F. Hayden, executor will of George	
F. Green,	51 25
of James F. Hayden, executor will of Elizabeth	
Hayden,	652 50
of Edgar S. Hayes, executor will of Rufus	
Morse,	773 52
of William M. Hill, executor will of William	
A. Bowditch,	900 00
of Thomas R. Hillman <i>et al.</i> , administrators	
estate of James C. Stafford,	101 78
of G. Arthur Hilton, executor will of Aurelia L.	
Cobb,	1,290 18
of Gamaliel Hodges, administrator estate of	
Sarah E. Hodges,	1,620 31
of John C. Hollis <i>et al.</i> , executors will of	
Minerva Cushing,	2,950 00
of Mary C. Houghton, executrix will of Samuel	
S. Houghton,	327 50
of Embert Howard, executor will of Frederick	
Howard,	600 00
of Archibald M. Howe, executor will of Mary	
E. Howe,	250 00
of Benjamin Varnum Howe, executor will of	
Moses G. Howe,	150 00
of Marcus H. Howe, executor will of Abigail	
F. Howe,	5 00
of Thomas H. Hoyt, executor will of Loring W.	
Lewis,	227 16
of Elmer F. Hudson, executor will of Reuben	
Smith,	65 00

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of W. H. Humphrey <i>et al.</i> , executors will of Sarah W. Humphrey,	\$193 48
of Francis W. Hurd, executor will of Frances R. Ladd,	680 00
of William E. Hutchins, executor will of Jacob B. Remick,	140 55
of Minnie M. Ingraham, executrix will of Leonidas H. Ingraham,	2,270 00
of Edward Jackson, executor will of Eleanor Jackson,	2,992 95
of Samuel Jennison <i>et al.</i> , executors will of Harriet W. Damon,	137 50
of Henry A. Johnson, executor will of Abby B. K. Browne,	1,375 60
of R. B. Johnson, executor will of Levi Perkins,	450 00
of S. A. Johnson, executor will of John Preston,	69 25
of C. Dana Jones <i>et al.</i> , executors will of John H. Varney,	1,092 00
of David P. Kimball, executor will of Susan H. Bertram,	8,103 07
of James Kimball, executor will of Sarah Lloyd,	212 48
of William W. Kimball, executor will of Juliette W. Kimball,	239 47
of D. Webster King, executor will of Jonathan King,	21,792 42
of Hosea Kingman, executor will of Julia A. Drury,	567 70
of W. A. Kingsbury, executor will of Rowena Leland,	172 00
of Mary R. Kuhn, executrix will of William P. Kuhn,	100 00
of Charles R. Ladd <i>et al.</i> , administrators will of George W. Winchester,	510 21
of Charles R. Ladd <i>et al.</i> , administrators estate of F. H. Stebbins,	10 77
of George Lamb, executor will of Benjamin Humphrey,	3,578 72
of Edward Lawrence <i>et al.</i> , executors will of Ellen M. Baker,	375 00
of Phineas Lawrence, administrator estate of John Gardner Lawrence,	168 00
of W. W. Leavitt, executor will of Frances M. Leavitt,	1,803 82
of Henry S. Lee, trustee will of Horace Smith,	503 80
of George V. Leverett <i>et al.</i> , executors will of William L. Chase,	400 00
of F. P. Lincoln <i>et al.</i> , executors will of Seth D. Wilbur,	50 00
of George W. Lord, administrator estate of William C. Lord,	150 00
of Caroline T. Lothrop, executrix will of Caroline T. Smith,	528 39

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Arthur T. Lovett, executor will of George L. Lovett,	\$50 00
of Frederick Lund and T. L. Davis, executors will of John C. Tenney,	616 81
of Charles H. Lunt <i>et al.</i> , executors will of Charles Lunt,	23,000 00
of Philip Macy, executor will of Clarissa G. Allen,	100 00
of L. C. Manchester, executor will of Christopher C. Taber,	192 20
of Ellen E. Marble, executrix will of Mary A. Marble,	748 44
of Lucius B. Marsh, executor will of Benjamin S. Cushman,	1,680 00
of G. W. R. Matteson, executor will of Robert Murray Morris,	176 60
of Hamilton Mayo, executor will of Asula P. Goddard,	2,057 21
of Elizabeth H. McCalla, executrix will of Horace Binney Sargent, Jr.,	1,400 00
of Andrew F. McDermott, executor will of Andrew McDermott,	50 00
of John A. Mendum, executor will of Elizabeth A. Martin,	910 29
of Charles A. Merriam, executor will of Sarah N. Trowbridge,	2,001 47
of Homer Merriam <i>et al.</i> , executors will of Mary C. Merriam,	1,035 61
of Sophia A. Merrill, executrix will of John L. Merrill,	20 00
of James Millar, executor will of Judith Robinson,	100 00
of James Millar, administrator estate of Sarah A. Conant,	367 02
of Thomas Minns <i>et al.</i> , executors will of Harriet Louise Brown,	216 08
of William Minot, executor will of Susan H. Dabney,	150 00
of George F. Mitchell, executor will of James Mitchell,	225 00
of Sophie Moen <i>et al.</i> , executors will of Maria G. Moen,	1,410 93
of Richard H. Morgan, executor will of S. Griffiths Morgan,	250 00
of George W. Morton <i>et al.</i> , executors will of Sarah B. Morton,	3,651 87
of Cornelius J. Murphy, executor will of Josiah Ware,	801 43
of James W. Newell, executor will of John L. Rousmaniere,	200 00
of John H. Newman <i>et al.</i> , executors will of Joseph Danforth,	826 24
of Charles E. Niles, executor will of Augustus S. Noyes,	950 00

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Elizabeth Niles, administratrix estate of Nathaniel Niles,	\$209 36
of Marston Niles and Stephen W. Healey, executors will of Alfred E. Ford,	396 00
of Francis Norton, executor estate of James A. Baldwin,	288 47
of Josiah Oakes, executor will of Mary H. Drayton,	801 30
of George F. Offitt, administrator estate Winslow F Stone,	1 25
of John C. Otis <i>et al.</i> , executors will of J. V. Kettell,	765 00
of Robert T. Paine, executor will of Lydia T. Paine,	266 75
of Charles E. Parker, executor will of Seraphine A. Peirce,	675 49
of Ira G. Patten, executor will of Pamela G. Homer,	30 00
of Thomas D. Peck, executor will of J. L. Peck,	500 00
of Charles W. Perkins, executor will of Martha V. Ball,	334 19
of Jessie Taylor Phillips, executrix will of Jessie Taylor,	518 40
of Richard E. Pickthall, executor will of Apphia N. Towney,	554 80
of Albert B. Plympton, executor will of Nathan S. Greenleaf,	150 80
of Benjamin F. Poole, administrator estate of William Burrell,	763 50
of John R. Poor, executor will of Alicia A. Murphy,	37 50
of Enoch L. Pope, executor will of Cyrus Hollis,	583 90
of Dudley Porter, executor will of Mary C. Flint,	247 15
of Ira P. Potter, executor will of Parmelia G. Homer,	176 35
of Oliver Prescott, Jr., executor will of Edward P. Abbe,	100 00
of Ella D. Puffer <i>et al.</i> , executors will of William Wallis,	3,587 54
of W. L. Putnam, executor estate of H. L. Pierce,	60,926 20
of John Read <i>et al.</i> , executor will of Elizabeth T. Eldredge,	55,847 59
of Henry A. Rich, executor will of William Dunn,	40 00
of Joseph S. Rich, executor will of Abby F. Pratt,	387 50
of Caroline E. Richardson, executrix will of Lucy Ann Hartwell,	284 17
of Edward A. Richardson, executor will of Sally M. Page,	224 68
of George G. Richardson, executor will of Annie P. Apsthorp,	633 03

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Spencer W. Richardson, executor will of Mary F. Swift,	\$575 01
of Charles S. Robertson <i>et al.</i> , executors will of Samuel C. Bucknam,	50 00
of George R. Rogers, executor will of Mary Abbie Pratt,	100 00
of Jacob C. Rogers, trustee will of Richard D. Rogers,	2,928 20
of Edward D. Ropes, executor will of William G. Webb,	125 00
of George T. Russell, executor will of Hannah C. Spooner,	146 12
of John E. Russell, administrator will of Ann Eliza Partridge,	332 30
of Sabin P. Sanger <i>et al.</i> , trustees will of Samuel Gould,	45 46
of Burnside E. Sawyer, administrator estate of Sylvanus Sawyer,	2,307 45
of John W. Scribner <i>et al.</i> , executor will of Emily Sevrens,	160 00
of Charles E. Seagrave <i>et al.</i> , executors will of William H. Seagrave,	303 30
of Charles B. Siders <i>et al.</i> , administrators estate of Charles Siders,	4,906 35
of N. G. Simonds, trustee will of Laura L. Lambert,	395 19
of Martha R. Skinner, executrix will of Nathan H. Skinner,	980 38
of A. B. Smith, executor will of Nathan L. Bryant,	251 20
of Henry M. Smith, administrator estate of Charles Abbot,	187 12
of Jonathan Smith, executor will of M. Isadore Parker,	400 00
of William Sidney Smith <i>et al.</i> , executors will of Lucius Waldo Smith,	500 00
of Francis R. Southwick, administrator estate of Amos W. Southwick,	195 00
of Samuel Snow, executor will of Albert Chase,	1,035 00
of Mary M. S. Spaulding, executrix will of Miles Spaulding,	50 00
of E. G. Spooner <i>et al.</i> , executors will of Zebulon H. Thompson,	3,222 18
of John L. Stanley, executor will of Charlotte S. Edwards,	610 11
of Catherine Stanwood, executrix will of Mary Jean Bradford,	150 00
of Olivia A. Stearns, executrix will of Clarissa Stearns,	5 00
of Rosalie C. Stephenson <i>et al.</i> , executors will of Benjamin E. Cotting,	1,514 61
of Francis H. Stevens, executor will of Oliver W. Stevens,	1,944 48

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Mary E. Stoddard, executrix will of Austin P. Day,	\$256 00
of Annie Stone, executrix will of Hannah Stone,	5,700 00
of Albert and Edwin F. Stone, executors will of James S. Stone,	700 00
of Henry Storrs, executor will of Julia Brame,	21 13
of Charles E. Stratton <i>et al.</i> , executors will of Charlotte W. Shute,	1,386 91
of Charles E. Stratton, executor will of Sarah H. Stratton,	57 00
of Charles W. Stratton, executor estate of John P. Woods,	334 11
of Daniel W. Stratton, administrator will of Lucy T. Burgess,	567 61
of Jeremiah J. Sullivan, executor will of Catherine A. Kelley,	785 25
of Edward P. Sumner, administrator will of James F. Allen,	792 60
of James U. Taintor, administrator will of Amoret P. Case,	8,946 94
of Abbott K. Teele <i>et al.</i> , executors will of Charlotte W. Shute,	425 00
of Henry B. Terry, executor will of Henry C. Stark,	86 90
of E. V. R. Thayer, executor will of Cornelia V. R. Thayer,	3,533 92
of William F. Thomas <i>et al.</i> , executors will of George F. Mosher,	150 00
of Charles Thompson, executor will of Mary Stearns,	497 65
of Clinton R. Thorn <i>et al.</i> , administrators estate of Nathaniel M. Gorrill,	1,036 75
of Charles W. Tillinghast <i>et al.</i> , administrators estate of Charles N. Mellen,	5,646 58
of William A. Tillinghast, executor will of Mary J. Tillinghast,	600 00
of George H. Tilton, executor will of Elizabeth W. Tilton,	328 81
of Charles Q. Tirrell, administrator will of William Wadsworth,	120 00
of Francis Tobin, executor will of John O'Brien,	73 56
of Helen M. Tolman, executrix will of Edwin Wentworth,	300 00
of Frank A. Townsend, executor will of Eliza A. Townsend,	209 30
of Charlotte B. C. Tucker <i>et al.</i> , executors will of Henry T. Cheever,	80 00
of Alfred T. Turner <i>et al.</i> , executors will of William A. Prescott,	144 85
of W. W. Vaughn <i>et al.</i> , executors will of Alfred Foster Washburn,	800 00
of Levi Wallace, administrator estate of John Spaulding,	1,048 73

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX—*Concluded.*

Received of Newton W. Wanzer, executor will of Jay Wanzer,	\$1,350 00
of Susan B. Warren, executrix will of Sarah D. Gore,	852 42
of Charles W. Washburn, executor will of Joseph W. Washburn,	375 00
of Azor O. Webster, executor will of Mary A. Fowler,	324 71
of Francis C. Welch, trustee under will of Abby W. Pearson,	62 35
of Francis C. Welch, executor will of Elizabeth T. L. Warren,	3,380 86
of Samuel Wells, executor will of Caroline H. Blatchford,	1,488 89
of Albert Wentworth, executor will of Ann Osgood,	3,622 88
of Henry Wheeler, executor will of Louisa C. A. Nightengale,	4,215 21
of George A. White, executor will of Andrew L. White,	630 52
of Lorenzo White, executor will of Charles F. Stoddard,	276 44
of Edmund A. Whitman, executor will of Sarah E. W. Brackett,	50 00
of Alfred B. Whitney, executor will of Lewis L. Whitney,	476 33
of E. S. Wilkinson <i>et al.</i> , executors will of Eliza Blackington,	460 00
of D. R. Williams, executor will of Clarissa L. Williams,	250 00
of Gustavos B. Williams, executor will of Charlotte A. Joyman,	5 00
of Gustavos B. Williams, administrator estate of Nancy Williams,	990 00
of John D. Williams <i>et al.</i> , executors will of A. D. Weld French,	948 22
of Moses Williams, executor will of Thomas E. Curtis,	15,964 35
of Robert B. Williams, executor will of Augusta H. Stearns,	590 00
of William Power Wilson, executor will of Met. A. W. Pitts,	1,050 00
of Walter P. Winsor, executor will of Mary B. Tallman,	346 45
of F. O. Woods, executor will of Hannah M. Rounds,	1,352 30
of Horace P. Wright, executor will of William H. Wright,	150 00
of James H. Yeung, executor will of Charles W. McNeill,	50 00
Total,	\$501,360 42

STATEMENT III.

Revenue Receipts.

DETAILS 12.

DETAILS No. 12.

COAL AND MINING COMPANIES' TAX.

[One-twentieth of one per cent. on capital stock, and an additional tax on home companies of four per cent. on net profits.—Pub. Stat., chap. 13, sect. 43; Acts 1882, chap. 106, sect. 4.]

	For May.	For November.
Received from the following-named companies:—		
Ætna Consolidated Quicksilver Mining Company,	\$125 00	\$125 00
Boston & Cripple Creek Gold Mining Company,	50 00	50 00
Boston & Kenesaw Mining Company,	5 53	—
Boston & Montana Consolidated Copper and Silver Mining Company,	300 00	300 00
Boston-Mariposa Gold Mining Company,	25 00	25 00
Calumet & Hecla Mining Company,	300 00	300 00
Champion Iron Company,	125 00	125 00
Continental Copper Mining Company,	70 00	70 00
Dominion Coal Company, Limited,	300 00	300 00
Geyser Mining and Milling Company,	21 08	21 08
Honerine Mining Company,	50 63	50 62
Hungarian Copper Company,	12 00	—
Napa Consolidated Quicksilver Mining Company,	175 00	175 00
Needle Natch Mining and Milling Company,	—	300 00
New Idria Quicksilver Mining Company,	—	125 00
Old Glory Gold Mining Company,	63 16	—
Osceola Consolidated Mining Company,	120 00	300 00
Pioneer Gold Mining Company,	200 00	212 56
Quincy Mining Company,	300 00	300 00
San Andros Gold Mining Company,	250 00	—
Santa Isabel Gold Mining Company,	125 00	125 00
St. Helena Phosphate Company,	1 50	1 50
St. Louis Copper Company,	13 22	—
St. Mary's Copper Mining Company,	6 00	6 00
Sulphur Mining Company,	50	50
Thornburg Mining Company,	2 83	2 83
Tamarack Mining Company,	142 50	195 00
Tamarack Osceola Copper Mining Company,	120 00	—
Taylor Park Mining Company,	—	300 00
Torch Lake Mining Company,	6 00	6 00
Union Copper Land and Mining Company,	2 50	3 50
Uncle Ned Gold Mining Company,	3 31	—
Total,	\$2,915 76	\$3,419 59
Received on account of 1896 and previous years:—		
Boston and Kenesaw Mining Company,	—	\$5 53
Heclar Mining Company,	—	62 50

STATEMENT III.

Revenue Receipts.

DETAILS 13.

COAL AND MINING COMPANIES' TAX—*Concluded.*

	For May.	For November.
New England Mining and Development Company,	—	\$150 00
Old Glory Mining and Smelting Company,	—	23 35
Sunnyside Gold Mining Company,	—	37 58
Total,	—	\$278 96

Recapitulation.

Received on account of 1897,	\$6,335 35	
Received on account of 1896,	278 96	
		\$6,614 31

DETAILS No. 13.

GAS LIGHT COMPANIES' TAX.

[To defray expenses of inspection of gas meters. Assessed proportionate to appraised valuation of companies. — Pub. Stat., chap. 61, sect. 7.]

Received from the following-named companies:—

Adams,	\$6 46	
Amesbury and Salisbury,	6 72	
Amherst,	3 03	
Arlington,	7 84	
Attleborough,	8 66	
Bay State,	261 46	
Beverly,	17 18	
Boston,	779 28	
Brockton,	23 33	
Brookline,	373 52	
Cambridge,	235 32	
Charlestown,	125 13	
Chelsea,	44 82	
Chicopee,	7 47	
Chicopee Manufacturing Company,	4 67	
Citizens', Quincy,	3 08	
Clinton,	13 63	
Cottage City,	2 80	
Danvers,	1 12	
Dedham & Hyde Park,	4 85	
Dorchester,	110 19	
East Boston,	57 52	

STATEMENT III.

Revenue Receipts.

DETAILS 13.

GAS LIGHT COMPANIES' TAX — *Continued.*

Easthampton,	\$5 60	
Fall River,	84 04	
Fitchburg,	33 62	
Framingham,	5 60	
Gloucester,	18 53	
Greenfield,	6 54	
Haverhill,	42 02	
Holyoke Water Power,	18 68	
Ipswich,	1 49	
Jamaica Plain,	53 69	
Lawrence,	121 21	
Leominster,	5 60	
Lexington,	4 48	
Lowell,	228 78	
Lynn,	108 32	
Malden & Melrose,	50 91	
Marblehead,	1 87	
Marlborough,	9 34	
Milford,	16 20	
Natick,	11 58	
Nantucket,	1 34	
New Bedford,	123 26	
Newburyport,	26 15	
Newton & Watertown,	68 63	
North Adams,	8 40	
Northampton,	13 07	
North Attleborough,	15 28	
Norwood,	2 24	
Otis,	1 87	
People's,	1 87	
Pittsfield,	18 68	
Plymouth,	3 73	
Roxbury,	123 26	
Salem,	61 63	
Southbridge,	9 34	
Spencer,	4 76	
Springfield,	121 39	
Stoughton,	3 36	
South Boston,	82 17	
Taunton,	19 42	
Waltham,	39 22	
Webster,	6 72	
Westfield,	18 21	
Williamstown,	2 43	
Woburn,	10 95	
Worcester,	163 41	
Total,		\$3,876 95
Received on account of 1896: —		
Athol,	\$2 45	
Bay State,	274 51	
Boston,	899 93	

STATEMENT III.

Revenue Receipts.

DETAILS 14.

GAS LIGHT COMPANIES' TAX — *Concluded.*

Dorchester,	\$115 69	
Gardner,	5 19	
Roxbury,	129 41	
South Boston,	77 65	
Total,		\$1,504 83

Recapitulation.

Received on account of 1897,	\$3,876 95	
Received on account of 1896,	1,504 83	
		\$5,381 78

DETAILS No. 14.

GAS AND ELECTRIC LIGHT COMMISSIONERS' TAX.

[To defray expenses of Gas and Electric Light Commissioners to July 1, 1897, in proportion to their gross earnings — Acts 1886, chap. 314.]

Received of the following-named companies:—

Abington & Rockland Electric,	\$35 58	
Adams,	10 18	
Adams Electric,	10 85	
Amesbury Electric,	25 52	
Amesbury & Salisbury,	12 00	
Amherst,	15 85	
Andover Electric,	14 97	
Arlington,	21 19	
Attleborough,	25 31	
Attleborough Electric,	7 33	
Bay State,	693 69	
Beverly,	41 70	
Blackstone Electric,	3 10	
Blue Hill Electric,	12 88	
Boston,	1,265 50	
Boston Electric,	749 87	
Bridgewater Electric,	7 30	
Brockton,	49 58	
Brookline,	876 44	
Cambridge,	304 45	
Cambridge Electric,	136 19	
Central Massachusetts Electric,	21 52	
Charlestown,	220 41	
Chelsea,	125 06	

STATEMENT III.

Revenue Receipts.

DETAILS 14.

GAS AND ELECTRIC LIGHT COMMISSIONERS' TAX — *Cont'd.*

Chicopee,	\$20 51
Chicopee Manufacturing,	4 35
Church Green Electric,	33 22
Citizens', Quincy,	19 72
Clinton,	33 53
Cohasset Electric,	9 32
Cottage City,	7 04
Danvers,	7 84
Dedham Electric,	19 18
Dedham & Hyde Park,	18 25
Dorchester,	179 27
East Boston,	91 54
Easthampton,	11 71
Edison Electric, Boston,	849 40
Edison Electric, Brockton,	72 05
Fall River,	148 73
Fall River Electric,	176 52
Fitchburg,	91 69
Framingham,	8 31
Framingham Electric,	21 21
Franklin Electric,	4 39
Gardner,	9 74
Gardner Electric,	19 66
Gloucester,	47 02
Gloucester Electric,	26 15
Grafton Electric,	4 65
Great Barrington Electric,	9 53
Greenfield,	9 85
Greenfield Electric,	16 15
Haverhill,	109 37
Haverhill Electric,	57 55
Holyoke Water Power,	168 33
Hyde Park Electric,	47 89
Ipswich,	7 57
Jamaica Plain,	124 61
Lawrence,	250 59
Lee Electric,	7 42
Lenox Electric,	3 19
Leominster,	8 91
Leominster Electric,	22 81
Lexington,	13 98
Lowell,	387 43
Lowell Electric,	143 91
Lynn,	330 09
Malden Electric,	114 73
Malden & Melrose,	115 67
Marblehead,	6 14
Marlborough,	21 72
Marlborough Electric,	23 92
Milford,	25 89
Milford Electric,	14 02
Millbury Electric,	6 73
Milton Electric,	13 40

STATEMENT III.

Revenue Receipts.

DETAILS 14.

GAS AND ELECTRIC LIGHT COMMISSIONERS' TAX—*Cont'd.*

Nantucket,	\$5 06	
Nantucket Electric,	8 11	
Natick,	7 45	
Natick Electric,	29 64	
New Bedford,	210 87	
Newburyport,	38 72	
Newton & Watertown,	228 41	
North Adams,	74 65	
Northampton,	33 74	
Northampton Electric,	29 02	
North Attleborough,	28 45	
Norwood,	10 00	
Orange Electric,	12 89	
Otis,	8 84	
Pittsfield Coal Gas,	30 55	
Pittsfield Electric,	69 18	
Plymouth,	11 12	
Plymouth Electric,	27 78	
Quincy Electric,	35 35	
Rawson Light and Power,	8 35	
Roxbury,	247 43	
Salem,	81 12	
Salem Electric,	104 34	
Somerville Electric,	94 55	
Southbridge,	17 36	
South Boston,	119 80	
South Hadley Falls Electric,	5 58	
Spencer,	19 78	
Springfield,	190 35	
Stoughton,	7 79	
Suburban,	29 85	
Suburban Electric,	94 81	
Taunton,	76 56	
Taunton Electric,	40 18	
Union Electric,	14 59	
United Electric,	198 59	
Uxbridge & Northbridge Electric,	13 71	
Waltham,	96 75	
Ware Electric,	9 45	
Webster Electric,	16 85	
Westborough Electric,	14 56	
Westfield,	36 78	
Weymouth,	28 54	
Williamstown,	6 36	
Winchendon Electric,	7 66	
Woburn,	22 21	
Woburn Electric,	46 98	
Worcester,	290 47	
Worcester Electric,	184 95	
		\$11,708 50
<i>Amount carried forward,</i>		\$11,708 50

STATEMENT III.

Revenue Receipts.

DETAILS 15.

GAS AND ELECTRIC LIGHT COMMISSIONERS' TAX — *Concl'd.*

<i>Amount brought forward,</i>		\$11,708 50
Received on account of 1896 and previous years:—		
Athol,	\$22 27	
Bay State,	734 52	
Boston,	1,489 02	
Dorchester,	206 25	
Lee Electric,	9 28	
Milton Light and Power,	16 95	
Roxbury,	253 64	
South Boston,	130 39	
		2,862 32
Total,		\$14,570 82

Recapitulation.

Received on account of 1897,	\$11,708 50	
Received on account of 1896 and previous years,	2,862 32	
		\$14,570 82

DETAILS No. 15.

RAILROAD COMMISSIONERS' TAX.

[Pub. Stat., chap. 112, sect. 12; Acts 1887, chap. 334; 1888, chap. 365; 1890, chap. 154.]

Received of the following-named railroad corporations to defray expenses of the Railroad Commissioners to July 1, 1897 (assessed in proportion to income and profits of the corporations):—		
Boston & Albany Railroad,	\$4,867 84	
Boston & Maine Railroad,	5,422 82	
Boston, Revere Beach & Lynn Railroad,	152 50	
Cape Ann Granite Railroad,	3 11	
Fitchburg Railway,	3,178 46	
Grafton & Upton Railroad,	31 93	
Hoosac Tunnel & Wilmington Railroad,	10 84	
New London Northern Railroad,	216 07	
New England Railroad,	1,235 96	
New York, New Haven & Hartford Railroad,	8,625 06	
Union Freight Railroad,	43 93	
Worcester & Shrewsbury Railroad,	16 25	

STATEMENT III.

Revenue Receipts.

DETAILS 15.

RAILROAD COMMISSIONERS' TAX — *Continued.*

<i>Street Railways.</i>	
Athol & Orange,	\$22 56
Beverly & Danvers,	1 20
Braintree & Weymouth,	26 57
Braintree Street Railway,	17 89
Brockton,	179 81
Commonwealth Avenue,	5 94
Conway Electric,	99
Cottage City,	3 17
Dartmouth & Westport,	64 34
Dighton, Somerset & Swansea,	36 91
East Wareham, Onset Bay & Point Inde- pendence,	2 48
Fall River,	3 14
Fitchburg & Leominster,	76 81
Framingham Union,	10 81
Gardner Electric,	11 44
Globe,	199 48
Gloucester,	43 44
Gloucester, Essex & Beverly,	34 34
Greenfield & Turner's Falls,	21 74
Hanover,	3 33
Haverhill & Amesbury,	58 56
Haverhill, Georgetown & Danvers,	4 70
Hingham,	13 57
Holyoke,	123 35
Hoosac Valley,	40 30
Hull,	3 36
Interstate Consolidated,	70 79
Leominster & Clinton,	15 16
Lowell & Suburban,	249 45
Lowell, Lawrence & Haverhill,	252 27
Lynn & Boston,	856 46
Marlborough,	20 69
Martha's Vineyard,	59
Milford, Holliston & Framingham,	15 19
Mystic Valley,	2 97
Natick & Cochituate,	22 60
Newburyport & Amesbury,	39 84
Newton,	50 64
Newton & Boston,	17 79
Newtonville & Watertown,	4 62
Norfolk Central,	58
Norfolk Suburban,	56 90
Northampton,	55 61
North Woburn,	13 24
Pittsfield Electric,	22 44
Plymouth & Kingston,	19 63
Quincy & Boston,	115 72
Randolph,	1 25
Reading & Lowell,	10 33
Rockland & Abington,	41 99
Rockport,	6 46

STATEMENT III.

Revenue Receipts.

DETAILS 15.

RAILROAD COMMISSIONERS' TAX — *Concluded.*

Southbridge & Sturbridge,	\$2 22	
South Middlesex,	30 31	
Springfield,	314 94	
Taunton,	41 97	
Union,	123 51	
Wakefield & Stoneham,	34 57	
Warren, Brookfield & Spencer,	29 31	
Wellesley & Boston,	6 55	
West End,	5,084 75	
West Roxbury & Roslindale,	78	
Woburn & Reading,	2 72	
Woonsocket,	25 33	
Worcester Consolidated,	292 21	
Worcester Suburban,	85 66	
Woronoco,	10 75	
		\$32,863 79
Received on account of 1896, etc.: —		
<i>Street Railway Companies.</i>		
Natick & Cochituate Street Railway Com-		
pany,	\$12 13	
Worcester & Shrewsbury,	1 50	
<i>Railroads.</i>		
Worcester & Shrewsbury,	17 91	
		31 54
Total,		\$32,895 33

Recapitulation.

Received from railroads on account of 1896,	\$17 91	
Received from street railways on account of 1896,	13 63	
Received from railroads on account of 1897,	23,304 77	
Received from street railways on account of 1897,	9,059 02	
		\$32,895 33

STATEMENT III.

Revenue Receipts.

DETAILS 16 TO 18.

DETAILS No. 16.

FOREIGN RAILROAD COMPANIES' TAX.

[Pub. Stat., chap. 13, sects. 43 and 46.]

	May.	November.	Total.
Received of—			
Mexican Central Railway Company, Limited, . . .	\$12,062 50	\$12,062 50	\$24,125 00
Sonora Railway Company, Limited,	1,312 00	1,312 00	2,624 00
	\$13,374 50	\$13,374 50	\$26,749 00

DETAILS No. 17.

RAILROAD REPORTS.

[Pub. Stat., chap. 113, sect. 82.]

Received of William A. Crafts, clerk of Railroad Commission,	\$2,380 00
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DETAILS No. 18.

LIQUOR LICENSES.

[One-fourth of all moneys received for licenses to be paid into the State treasury within one month after they have been received. — Pub. Stat., chap. 100, sect. 14.]

Received of the following-named cities and towns:—

Adams,	\$3,051 00	Boston,	\$359,760 12
Amherst,	50	Braintree,	50
Attleborough,	25	Brookfield,	75
Athol,	2,251 50	Brookline,	1 50
Ayer,	1,250 50	Buckland,	450 00
Barre,	50	Cambridge,	12 00
Belchertown,	25	Charlemont,	25
Belmont,	50	Chester,	325 25
Blackstone,	1,575 50	Chicopee,	6,201 75

STATEMENT III.

Revenue Receipts.

DETAILS 18.

LIQUOR LICENSES — *Continued.*

Clinton,	\$4,401 25	Lowell,	\$38,338 75
Cohasset,	25	Lynn,	26,010 25
Concord,	75	Manchester,	50
Cottage City,	50	Marlborough,	5,252 75
Dana,	150 00	Maynard,	975 50
Dedham,	1 00	Medfield,	25
Deerfield,	337 50	Medford,	2 00
Douglas,	900 25	Medway,	900 25
Dudley,	525 00	Methuen,	50
Duxbury,	25	Millford,	3,251 00
East Bridgewater,	25	Millbury,	1,251 00
Easthampton,	25	Milton,	50
East Longmeadow,	25	Montague,	1,951 25
Easton,	50	Nahant,	1,137 50
Edgartown,	50	Nantucket,	263 00
Erving,	325 00	Natick,	2,801 00
Fairhaven,	25	Needham,	50
Fall River,	40,834 00	New Bedford,	18,118 75
Fitchburg,	4 00	Newburyport,	5,929 07
Framingham,	2 00	Newton,	5 50
Gardner,	2,151 75	North Adams,	11,602 75
Gloucester,	3 25	North Andover,	50
Grafton,	1,801 00	North Attleborough,	1,700 50
Great Barrington,	2,126 25	Northampton,	6,402 00
Greenfield,	2,401 25	Northbridge,	50
Hadley,	62 50	Norwood,	50
Hampden,	75 00	Oakham,	325 00
Hancock,	256 00	Orange,	1,625 75
Haverhill,	7 75	Orleans,	25
Hingham,	75	Otis,	62 50
Holliston,	500 75	Oxford,	575 00
Holyoke,	15,030 00	Palmer,	2,550 75
Hopkinton,	750 00	Peabody,	4,501 00
Hudson,	1,875 75	Pepperell,	1,475 50
Hull,	2,487 50	Petersham,	137 50
Huntington,	325 25	Pittsfield,	9,327 75
Hyde Park,	2 00	Plymouth,	1,238 25
Kingston,	1,000 25	Randolph,	25
Lawrence,	33,256 25	Russell,	137 50
Lee,	900 75	Sandisfield,	62 75
Leicester,	25	Saugus,	50
Leominster,	1 00	Scituate,	712 50
Lenox,	400 50	Sheffield,	200 25

STATEMENT III.

Revenue Receipts.

DETAILS 18.

LIQUOR LICENSES — *Concluded.*

Shelburne,	\$0 50	Wellesley,	\$0 50
Southbridge,	2,601 25	Westborough,	25
South Hadley,	825 50	Westfield,	3,751 50
Southwick,	62 50	West Springfield,	1,975 75
Springfield,	19,283 50	West Stockbridge,	325 25
Sutton,	1,225 00	Williamsburg,	25
Taunton,	11,402 25	Williamstown,	75
Templeton,	25	Winchester,	50
Topsfield,	25	Woburn,	5,351 00
Upton,	25	Worcester,	41,088 50
Ware,	2,801 00		
Watertown,	1 50		\$730,210 69
Webster,	2,901 00		

Received on account of 1896 and previous years:—		
Boston,	\$4,351 50	
Braintree,	50	
Dedham,	25	
Dudley,	75 00	
Huntington,	325 25	
Lawrence,	32,682 58	
Millbury,	75	
Monson,	375 50	
Nahant,	762 50	
North Attleborough,	2,700 75	
Northampton,	6,401 75	
Pepperell,	1,500 50	
Petersham,	137 50	
Russell,	150 00	
Salem,	12 50	
Saugus,	75	
South Hadley,	50	
Southwick,	62 50	
Sutton,	1,225 00	
Upton,	25	
Ware,	25	
Wenham,	25	
Westborough,	25	
Westfield,	25	
		50,766 83
Total,		\$780,977 52

Recapitulation.

Amount received on account of 1897,	\$730,210 69	
Amount received on account of 1896,	50,766 83	
		\$780,977 52

STATEMENT III.

Revenue Receipts.

DETAILS 19.

DETAILS No. 19.

INTEREST ON DEPOSITS.

[Pub. Stat., chap. 16, sect. 55.]

Received of Adams National Bank, North Adams, . . .	\$2,108 05
of Agawam National Bank, Springfield, . . .	2,256 24
of Agricultural National Bank, Pittsfield, . . .	998 99
of Amesbury National Bank, . . .	808 76
of Appleton National Bank, Lowell, . . .	791 35
of Arlington National Bank, Lawrence, . . .	768 10
of Asiatic National Bank, Salem, . . .	1,589 40
of Atlantic National Bank, Boston, . . .	1,132 05
of Atlas National Bank, Boston, . . .	2,492 30
of Bay State National Bank, Lawrence, . . .	2,193 85
of Blackstone National Bank, Boston, . . .	1,343 02
of Broadway National Bank, Boston, . . .	1,032 86
of Brockton National Bank, . . .	448 64
of Brookline National Bank, . . .	396 24
of Bunker Hill National Bank, Boston, . . .	536 42
of Central National Bank, Boston, . . .	643 79
of Central National Bank, Lynn, . . .	197 95
of Central National Bank, Worcester, . . .	1,302 04
of Chapin National Bank, Springfield, . . .	2,144 34
of Charles River National Bank, Cambridge, . . .	445 91
of Chicopee National Bank, Springfield, . . .	1,665 73
of Citizens' National Bank, New Bedford, . . .	1,636 31
of Citizens' National Bank, Worcester, . . .	1,325 34
of City National Bank, Gloucester, . . .	917 43
of City National Bank, Holyoke, . . .	1,698 89
of City National Bank, Springfield, . . .	1,333 86
of City National Bank, Worcester, . . .	1,338 31
of Columbian National Bank, Boston, . . .	2,204 36
of Commercial National Bank, Boston, . . .	629 33
of Conway National Bank, . . .	560 62
of Crocker National Bank, Turner's Falls, . . .	752 17
of Eagle National Bank, Boston, . . .	654 24
of Eliot National Bank, . . .	98 64
of Essex National Bank, Haverhill, . . .	488 35
of Exchange National Bank, Salem, . . .	1,276 35
of Falmouth National Bank, . . .	35 62
of Faneuil Hall National Bank, Boston, . . .	2,852 60
of First National Bank, Adams, . . .	840 42
of First National Bank, Boston, . . .	1,627 93
of First National Bank, Chicopee, . . .	734 80
of First National Bank, Haverhill, . . .	1,250 29
of First National Bank, Gloucester, . . .	894 44
of First National Bank, Lowell, . . .	700 99
of First National Bank, Lynn, . . .	530 40
of First National Bank, Marlborough, . . .	624 04
of First National Bank, Merrimac, . . .	778 10
of First National Bank, New Bedford, . . .	1,234 24
of First National Bank, Newburyport, . . .	1,261 02

STATEMENT III.

Revenue Receipts.

DETAILS 19.

INTEREST ON DEPOSITS — *Continued.*

Received of First National Bank, Northampton, . . .	\$1,717 38
of First National Bank, Salem, . . .	1,720 13
of First National Bank, Springfield, . . .	1,676 67
of First National Bank, West Newton, . . .	393 16
of First National Bank, Woburn, . . .	1,092 22
of First National Bank, Worcester, . . .	2,189 93
of First Ward National Bank, Boston, . . .	1,238 18
of Fitchburg National Bank, . . .	1,092 76
of Fourth National Bank, Boston, . . .	1,993 99
of Franklin County National Bank, Greenfield, . . .	1,229 19
of Freeman's National Bank, Boston, . . .	1,587 92
of Globe National Bank, Boston, . . .	860 10
of Grand National Bank, Marblehead, . . .	545 08
of Greylock National Bank, North Adams, . . .	770 25
of Hamilton National Bank, . . .	109 87
of Hampshire County National Bank, North- ampton, . . .	1,933 39
of Hancock National Bank, Boston, . . .	141 92
of Haverhill National Bank, . . .	1,154 83
of Holyoke National Bank, . . .	927 76
of Home National Bank, Holyoke, . . .	921 98
of Howard National Bank, . . .	361 38
of John Hancock National Bank, Springfield, . . .	1,159 61
of Lawrence National Bank, . . .	1,011 63
of Leicester National Bank, . . .	767 78
of Leominster National Bank, . . .	1,040 76
of Lincoln National Bank, Boston, . . .	1,176 43
of Manufacturers' National Bank, Boston, . . .	2,624 24
of Manufacturers' National Bank, Lynn, . . .	1,942 95
of Market National Bank, Boston, . . .	1,886 78
of Market National Bank, Brighton, . . .	911 37
of Martha's Vineyard National Bank, . . .	548 69
of Massachusetts National Bank, . . .	126 03
of Massasoit National Bank, Fall River, . . .	1,408 19
of Mechanics' National Bank, Boston, . . .	363 86
of Melrose National Bank, . . .	672 23
of Mercantile National Bank, Salem, . . .	1,251 83
of Merchant's National Bank, Haverhill, . . .	729 12
of Merchants' National Bank, Lawrence, . . .	696 88
of Merchants' National Bank, New Bedford, . . .	2,641 75
of Merchants' National Bank, Newburyport, . . .	463 34
of Merchants' National Bank, Salem, . . .	990 94
of Merrimack National Bank, Boston, . . .	1,051 40
of Metropolitan National Bank, Boston, . . .	1,035 90
of Millbury National Bank, . . .	738 70
of Monument National Bank, Boston, . . .	566 04
of Mount Vernon National Bank, Boston, . . .	338 65
of Natick National Bank, . . .	354 00
of National Bank of Commerce, Boston, . . .	1,788 76
of National Bank of Commonwealth, Boston, . . .	1,219 21
of National Bank of North America, Boston, . . .	1,270 39
of National Bank of Redemption, Boston, . . .	1,407 38
of National Bank of the Republic, Boston, . . .	2,590 25

STATEMENT III.

Revenue Receipts.

DETAILS 19.

INTEREST ON DEPOSITS — *Continued.*

Received of National Granite Bank, Quincy,	\$525 39
of National Hide and Leather Bank, Boston,	1,583 24
of National Revere Bank, Boston,	2,309 39
of National Security Bank, Boston,	1,329 33
of National Security Bank, Lynn,	801 68
of National Union Bank, Boston,	220 57
of Naumkeag National Bank, Salem,	974 20
of New England National Bank, Boston,	665 78
of North National Bank, Boston,	2,502 46
of Northampton National Bank,	1,317 11
of Ocean National Bank, Newburyport,	991 39
of Old Boston National Bank,	1,191 49
of Old Lowell National Bank,	615 36
of Pacific National Bank, Lawrence,	926 64
of Packard National Bank, Greenfield,	727 50
of Park National Bank, Holyoke,	648 93
of People's National Bank, Boston,	617 77
of Pittsfield National Bank,	1,448 31
of Powow River National Bank, Amesbury,	1,434 92
of Prescott National Bank, Lowell,	942 11
of Pynchon National Bank, Springfield,	1,198 64
of Quinsigamond National Bank, Worcester,	1,237 34
of Railroad National Bank, Lowell,	1,619 85
of Rockland National Bank, Boston,	1,370 64
of Rollstone National Bank, Fitchburg,	1,571 58
of Safety Fund National Bank,	35 62
of Salem National Bank,	1,318 22
of Second National Bank, Boston,	1,522 73
of Second National Bank, Fall River,	888 85
of Second National Bank, Haverhill,	899 64
of Second National Bank, Springfield,	1,593 85
of Shawmut National Bank, Boston,	2,262 33
of Shoe and Leather National Bank, Boston,	2,925 56
of Somerville National Bank,	771 85
of South Danvers National Bank, Peabody,	1,132 17
of Springfield National Bank,	1,134 60
of State National Bank, Boston,	675 07
of Third National Bank, Boston,	1,697 59
of Third National Bank, Pittsfield,	795 38
of Third National Bank, Springfield,	2,311 98
of Townsend National Bank,	626 27
of Traders' National Bank, Boston,	674 16
of Tremont National Bank, Boston,	1,484 91
of Union Market National Bank,	537 58
of Wachusett National Bank, Fitchburg,	1,666 47
of Ware National Bank,	121 55
of Warren National Bank, Peabody,	1,241 73
of Washington National Bank,	454 23
of Webster National Bank,	789 84
of Westminster National Bank,	36 11
of Winnisimmet National Bank, Chelsea,	888 91
of Winthrop National Bank, Boston,	1,503 62
of American Loan and Trust Company, Boston,	6,293 00

STATEMENT III.

Revenue Receipts.

DETAILS 19.

INTEREST ON DEPOSITS — *Continued.*

Received of Beacon Trust Company, Boston,	\$1,188 22
of Berkshire Loan and Trust Company, Pittsfield,	644 30
of Columbia Trust Company,	566 29
of Hampden Loan and Trust Company, Springfield,	820 85
of Haverhill Safe Deposit and Trust Company,	866 58
of International Trust Company, Boston,	3,133 16
of Malden Trust Company,	761 51
of Massachusetts Loan and Trust Company, Boston,	2,197 79
of Mercantile Loan and Trust Company, Boston,	1,023 81
of Middlesex Loan and Trust Company, Lowell,	746 24
of Newton Centre Trust Company,	813 28
of Newtonville Trust Company,	576 22
of Old Colony Trust Company, Boston,	2,767 25
of Plymouth Safe Deposit and Trust Company, Brockton,	850 99
of Puritan Trust Company, Boston,	1,334 20
of Security Safe Deposit and Trust Company,	1,332 01
of Springfield Safe Deposit and Trust Company,	1,771 99
of State Street Safe Deposit and Trust Company, Boston,	965 46
of United States Trust Company, Boston,	513 73
Income armory loan sinking fund,	1 71
Income Massachusetts sinking fund,	15 18
Income Medfield Insane Asylum loan sinking fund,	10 25
Income metropolitan sewerage loan sinking fund,	3,425 87
Total,	\$203,880 63

Received on account of 1896:—	
Adams National Bank, North Adams,	\$101 48
Agawam National Bank, Springfield,	101 37
Agricultural National Bank, Pittsfield,	63 02
Amesbury National Bank,	65 65
Appleton National Bank, Lowell,	38 92
Arlington National Bank, Lawrence,	41 67
Asiatic National Bank, Salem,	96 57
Atlantic National Bank, Boston,	16 99
Atlas National Bank, Boston,	518 42
Bay State National Bank, Lawrence,	241 09
Blackstone National Bank, Boston,	60 27
Broadway National Bank, Boston,	75 61
Bunker Hill National Bank, Boston,	16 98
Central National Bank, Boston,	36 17
Central National Bank, Worcester,	78 08
Chapin National Bank,	190 68
Charles River National Bank, Cambridge,	41 78
Chicopee National Bank, Springfield,	51 71
Citizens' National Bank, New Bedford,	204 45

Amount carried forward. \$203,880 63

STATEMENT III.

Revenue Receipts.

DETAILS 19.

INTEREST ON DEPOSITS — *Continued.*

<i>Amount brought forward,</i>		\$203,880 63
Citizens' National Bank, Worcester, . . .	\$152 88	
City National Bank, Gloucester, . . .	41 78	
City National Bank, Holyoke, . . .	147 89	
City National Bank, Springfield, . . .	78 07	
City National Bank, Worcester, . . .	99 31	
Columbian National Bank, Boston, . . .	195 34	
Commercial National Bank, Boston, . . .	39 18	
Conway National Bank, . . .	42 46	
Crocker National Bank, Turner's Falls, . . .	63 00	
Eagle National Bank, Boston, . . .	36 16	
Essex National Bank, Haverhill, . . .	63 36	
Exchange National Bank, Salem, . . .	99 31	
Faneuil Hall National Bank, Boston, . . .	325 20	
First National Bank, Boston, . . .	99 18	
First National Bank, Chicopee, . . .	41 79	
First National Bank, Gloucester, . . .	63 01	
First National Bank, Haverhill, . . .	101 36	
First National Bank, Lowell, . . .	88 70	
First National Bank, Merrimac, . . .	63 34	
First National Bank, Newburyport, . . .	127 40	
First National Bank, New Bedford, . . .	47 95	
First National Bank, Salem, . . .	143 84	
First National Bank, Springfield, . . .	93 83	
First National Bank, Woburn, . . .	82 20	
First National Bank, Worcester, . . .	153 41	
First Ward National Bank, Boston, . . .	102 74	
Fitchburg National Bank, . . .	80 13	
Fourth National Bank, Boston, . . .	206 17	
Freeman's National Bank, Boston, . . .	60 27	
Globe National Bank, Boston, . . .	36 17	
Greylock National Bank, Adams, . . .	67 39	
Hampshire County National Bank, . . .	153 09	
Hancock National Bank, Boston, . . .	41 64	
Haverhill National Bank, . . .	102 05	
Holyoke National Bank, . . .	61 64	
Home National Bank, Holyoke, . . .	60 35	
John Hancock National Bank, Springfield, . . .	82 19	
Lawrence National Bank, . . .	41 78	
Leicester National Bank, . . .	63 01	
Leominster National Bank, . . .	94 86	
Lincoln National Bank, Boston, . . .	83 28	
Manufacturers' National Bank, Boston, . . .	334 24	
Manufacturers' National Bank, Lynn, . . .	124 67	
Market National Bank, Boston, . . .	142 72	
Market National Bank, Brighton, . . .	55 35	
Martha's Vineyard National Bank, . . .	45 80	
Massasoit National Bank, Fall River, . . .	91 79	
Mechanics' National Bank, Boston, . . .	25 48	
Melrose National Bank, . . .	63 01	
<i>Amount carried forward,</i>		\$203,880 63

STATEMENT III.

Revenue Receipts.

DETAILS 19.

INTEREST ON DEPOSITS — *Continued.*

<i>Amount brought forward,</i>		\$203,880 68
Mercantile National Bank, Salem,	\$91 78	
Merchants' National Bank, Haverhill,	52 75	
Merchants' National Bank, New Bedford,	198 62	
Merchants' National Bank, Newburyport,	73 63	
Merchants' National Bank, Salem,	99 63	
Merrimack National Bank, Haverhill,	71 58	
Metropolitan National Bank, Boston,	66 58	
Millbury National Bank,	41 78	
Monument National Bank, Boston,	43 29	
Mount Vernon National Bank, Boston,	16 99	
National Bank of Commerce, Boston,	107 39	
National Bank of Commonwealth, Boston,	61 65	
National Bank of North America, Boston,	191 78	
National Bank of Redemption, Boston,	127 40	
National Bank of Republic,	604 77	
National Granite Bank,	41 78	
National Hide and Leather Bank,	107 67	
National Revere Bank, Boston,	548 55	
National Security Bank, Lynn,	129 86	
National Union Bank,	16 99	
Naumkeag National Bank, Salem,	106 16	
New England National Bank, Boston,	34 80	
North National Bank, Boston,	202 19	
Northampton National Bank,	80 14	
Ocean National Bank, Newburyport,	73 63	
Old Boston National Bank,	34 80	
Old Lowell National Bank,	52 39	
Pacific National Bank, Lawrence,	61 78	
Packard National Bank, Greenfield,	52 40	
Park National Bank, Holyoke,	41 80	
People's National Bank, Boston,	33 42	
Pittsfield National Bank,	99 82	
Powow River National Bank, Amesbury,	97 26	
Prescott National Bank, Lowell,	51 71	
Pynchon National Bank, Springfield,	82 19	
Quinsigamond National Bank, Worcester,	60 96	
Railroad National Bank, Lowell,	131 50	
Rockland National Bank, Boston,	93 70	
Rollstone National Bank, Fitchburg,	103 08	
Salem National Bank,	122 60	
Second National Bank, Boston,	243 56	
Second National Bank, Fall River,	65 96	
Second National Bank, Haverhill,	82 88	
Second National Bank, Springfield,	81 16	
Security National Bank, Lynn,	84 25	
Shawmut National Bank, Boston,	434 42	
Shoe and Leather National Bank, Boston,	425 77	
Somerville National Bank,	62 32	
South Danvers National Bank, Peabody,	105 48	
<i>Amount carried forward,</i>		\$203,880 68

STATEMENT III.

Revenue Receipts.

DETAILS 19.

INTEREST ON DEPOSITS — *Concluded.*

<i>Amount brought forward,</i>		\$203,880 63
Springfield National Bank,	\$88 70	
State National Bank, Boston,	99 19	
Third National Bank, Boston,	113 43	
Third National Bank, Pittsfield,	59 59	
Third National Bank, Springfield,	197 26	
Townsend National Bank,	83 76	
Traders' National Bank, Lowell,	41 80	
Tremont National Bank, Boston,	16 99	
Union National Bank, Boston,	41 77	
Wachusett National Bank, Fitchburg,	135 21	
Warren National Bank, Peabody,	92 80	
Webster National Bank,	82 19	
Winnisimmet National Bank, Chelsea,	83 55	
Winthrop National Bank, Boston,	162 43	
American Loan and Trust Company,	979 18	
Beacon Trust Company,	80 27	
Berkshire Loan and Trust Company,	42 36	
Columbia Trust Company,	49 32	
Hampden Loan and Trust Company,	71 57	
International Trust Company,	164 38	
Massachusetts Loan and Trust Company,	178 63	
Merchants Loan and Trust Company,	47 67	
Middlesex Safe Deposit and Trust Company,	71 58	
Newton Centre Trust Company,	69 84	
Newtonville Trust Company,	40 41	
Old Colony Trust Company,	1,019 18	
Plymouth County Safe Deposit and Trust Company,	72 60	
Puritan Trust Company,	160 55	
Security Safe Deposit and Trust Company,	84 03	
Springfield Safe Deposit and Trust Company,	100 34	
State Street Safe Deposit and Trust Company,	167 12	
United States Trust Company,	59 45	
Income metropolitan parks loan sinking fund,	217 30	
		17,561 73
Total,		\$221,442 36

Recapitulation.

Amount received on account of 1896,	\$17,561 73	
Amount received on account of 1897,	203,880 63	
		\$221,442 36

STATEMENT III.

Revenue Receipts.

DETAILS 20.

DETAILS No. 20.

INTEREST ON CORPORATION TAX.

[Pub. Stat., chap. 13, sect. 35.]

Received from the following corporations:—

Adams Marble Company,	\$6 98
A. G. Moore Company,	20
Albert & J. M. Anderson Manufacturing Company,	3 88
Allen Fan Company,	14 08
A. M. Gardner Hardware Company,	78 94
A. M. Richards Building Moving Company,	68
American Citizen Company,	47
American Cultivator Publishing Company,	6 94
American Mica Company,	17 23
American Steam Gauge Company,	3 63
Appleton Shoe Company,	4 92
Arlington Hotel Company,	2 40
Arthur C. King Company,	13 50
A. T. Stearns Lumber Company,	13 54
Atlantic Telegraph Company of Massachu- setts,	57
Atlantic Lumber Company,	5 63
Bay State Chair Company,	11 96
Bay State Cordage Company,	56
Bay State Gas Company,	167 30
Bay State Metal Works,	23 52
Bay State Packing Company,	17 86
Bay State Steamship Company,	2 29
Blake Manufacturing Company,	56
Blanchard Machine Company,	14 52
Blue Hill Granite Company,	1 00
Bolles & Wilde Company,	60
Boston & Bay State Die Company,	4 22
Boston & Suburban Express Company,	18 87
Boston Advertising Company,	9 06
Boston Co-operative Buyers' Association,	1 22
Boston Dental Manufacturing Company,	1 60
Boston Fire Brick and Clay Retort Manu- facturing Company,	7 85
Boston Gas Company,	10 74
Boston Gas Light Company,	6 33
Boston Oregon Mast Company,	2 24
Boston Parcel Delivery Company,	22 65
Boston Paving Company,	10 76
Boston Spar Company,	45
Boston Stock and Grain Exchange,	4 53
Boston Waist Company,	1 78
Bouvé, Crawford & Co. Corporation,	9 00
Bowler Gridley Company,	63
Brackett's Market Company,	4 12
Brookfield Brick Company,	13 50

STATEMENT III.

Revenue Receipts.

DETAILS 20.

INTEREST ON CORPORATION TAX — *Continued.*

Brooks Bank Note Company,	\$75 00
Brophy Brothers Shoe Company,	1 50
B. W. Fellows Machine Company,	2 36
Campbell Chemical Company,	34
Cape Ann Granite Railroad Company,	34 13
Chandler Adjustable Chair and Desk Com- pany,	12 02
Charles A. Miller Company,	31 50
Charles A. White Company,	39
Charles S. Brown Company,	28 09
Chelsea Express Despatch Company,	48
Chicopee Falls Wheel Company,	4 11
Child-Acme Cutter and Press Company,	7 68
Childs & Kent Express Company,	21 00
Choate Drug and Chemical Company,	7 50
Climax Bell Company,	13 00
Coates Clipper Manufacturing Company,	5 62
Coburn Stationery Company,	5 26
Cochrane Chemical Company,	8 82
Columbia Engraving Company,	77
Columbia Rubber Company,	7 21
Commercial Reference Bureau,	92
Computing Scale Manufacturing Company,	46
Conway Electric Street Railway Company,	99
C. W. Mutell Manufacturing Company,	6 79
Cyclopedia Publishing Company,	14 50
Damon Brick Company,	4 28
Damon Safe Iron Works Company,	5 48
D. H. Eames Company,	1 90
Donohoe Magazine Company,	1 49
Dorchester Gas Company,	115 69
Dunbar Mills Company,	84 35
E. Douglas Co-operative Association,	48
E. Howard Watch and Clock Company,	34 48
Empire Laundry Machine Company,	1 60
E. P. Sanderson Company,	13 26
E. T. Cowdrey Company,	3 99
Evening Gazette Company,	45 30
Everett Cycle Company,	15 00
F. E. Young Company,	5 73
F. P. Cox Laundry Company,	53
F. Ross Company,	11 49
Fairfield Ice Corporation,	2 68
Fifield Tool Company,	21 32
Forehand Arms Company,	4 09
Foxborough Foundry and Machine Company,	15 16
Frank Keene Company,	16 10
Franklin Educational Company,	17 52
Gallagher Express Company,	2 78
Garratt Ford Company,	5 08
George C. Davis Company,	2 94
George N. Seamans Company,	96
George P. Staples Company,	75 50

STATEMENT III.

Revenue Receipts.

DETAILS 20.

INTEREST ON CORPORATION TAX — *Continued.*

Globe Worsted Mills,	\$12 56
Gregory & Brown Company,	6 10
Haverhill Paper Company,	2 19
Haydenville Manufacturing Company,	45 30
Heliotype Printing Company,	11 18
Henry C. Hunt Company,	8 30
Henry F. Miller & Sons Piano Company,	17 33
Holmes & Blanchard Company,	2 19
Holzter, Cabot Electric Company,	7 37
Horace Partridge Company,	220 40
Horton Manufacturing Company,	3 20
Howe's Mills Lumber Company,	62 75
Hub Webbing Company,	1 20
Interstate Law Company,	67
J. Allston Newhall Company,	2 66
John E. Brown Manufacturing Company,	1 06
Johnson Manufacturing Company,	508 76
J. Seligman Company,	58
Kennedy & Sullivan Manufacturing Com- pany,	21 37
Kimball Brothers Company,	32 84
Lang & Jacobs Company,	2 11
Lamprey Boiler Furnace Mouth Protector Company,	24 78
Low Art Tile Company,	2 44
Lowell Ice Company,	8 21
Lowell Iron Company,	6 41
Lyons Granite Company,	5 48
Lynn Ice Company,	4 20
Manufacturers' Gazette Publishing Company,	1 66
Marlborough Street Railway Company,	3 09
Mason & Hamblin Company,	21 15
Medford Manufacturing Company,	94
Medway Water Company,	2 26
Menthol Dental Company,	40
Miller Brothers & Co. Corporation,	5 06
Model Manufacturing Company,	21 25
Morrill Leather Company,	34 14
Mutual District Messenger Company,	3 32
N. C. Boutelle Furniture Company,	2 36
N. E. Clothing Company,	85
N. E. Printing and Telegraph Company,	6 18
Newburyport & Amesbury Horse Railroad,	15 52
New York Shoe Manufacturing Company,	17 37
Norton Iron Company,	22 95
Oak Hall Clothing Company,	8 01
Old Corner Wall Paper Company,	11 64
O'Neil Shoe Company,	2 41
Oriental Coffee House Company,	3 60
Paul Askenasy Company,	8 10
Parker Brothers & Company,	55 25
Parmenter Manufacturing Company,	3 65
Pearson Box and Moulding Company,	8 00

STATEMENT III.

Revenue Receipts.

DETAILS 20.

INTEREST ON CORPORATION TAX — *Continued.*

People's Lumber and Manufacturing Company,	\$2 26
Pranker Manufacturing Company,	18 52
Progressive Co-operative Association,	5 82
Putnam Company,	7 26
Quaboag Steamship Company,	4 85
Quincy Quarry Company,	6 37
Quincy Shoe Company,	4 18
Quinsigamond Lake Steamboat Company,	1 00
Rawson Manufacturing Company,	1 04
Rawson & Monson Manufacturing Company,	3 42
Reading Rubber Company,	3 66
R. H. Long Shoe Manufacturing Company,	2 81
Richard Briggs Company,	13 12
Roxbury Gas Company,	2 17
Salem Gazette Company,	2 42
Samuel Ward Company,	3 44
Shady Hill Nursery Company,	57 87
Simpson Spring Company,	28 26
Smith & Gardner Company,	1 81
Smith Carleton Iron Company,	28 88
South Boston Gas Company,	8 44
Southbridge Water Supply Company,	8 39
Springfield Elevator and Pump Company,	33 53
Stanley Electric Manufacturing Company,	21 55
Standard Horse Shoe Company,	8 09
Standard Rubber Corporation,	1 58
Stoughton Gas and Electric Company,	93
Stiles & Winslow Leather Company,	8 68
Sumner Drug and Chemical Company,	23 55
Taunton Evening News,	3 77
Taunton Herald Company,	2 00
Thomas W. Emerson Company,	2 47
Turner's Falls Lumber Company,	13 62
Union Furniture Company,	68
Union Loan and Trust Company,	7 00
University Press,	5 38
Voorhes Electric Company,	2 27
Wade & Reed Company,	177 50
Waltham Watch Tool Company,	93
Watchman Publishing Company,	4 44
W. C. Young Manufacturing Company,	6 70
Wellington Furniture Company,	81
Westfield Brick Company,	1 70
Weymouth Seam Face Granite Company,	9 89
Whittemore-Woodbury Company,	3 35
William H. Burns Company,	12 33
William J. Dinsmore Company,	4 53
William King Sons Company,	10 80
William S. Hills Company,	2 29
Williams Table and Lumber Company,	1 46
Woodward & Brown Piano Company,	9 96

STATEMENT III.

Revenue Receipts.

DETAILS 21 TO 23.

INTEREST ON CORPORATION TAX — *Concluded.*

Worcester & Suburban Street Railway Company,	\$84 43	
Worcester Marble and Granite Company,	10 20	
Worcester Reed Chair Company,	4 30	
W. S. Hill Electric Company,	6 26	
Ziegler Electric Company,	8 44	
		\$3,284 99

DETAILS No. 21.

INTEREST ON COLLATERAL LEGACY TAX.

[Acts 1891, chap. 425; 1892, chap. 279.]

Received of sundry parties,	\$6,791 85
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DETAILS No. 22.

INTEREST ON GAS AND ELECTRIC LIGHT COMMISSIONERS' TAX.

Received of Bay State Gas Company,	\$37 98	
of Boston Gas Company,	74 55	
of Dedham Electric Company,	35	
of Dorchester Gas Company,	10 71	
of Hyde Park Electric Light Company,	96	
of Roxbury Gas Company,	12 70	
of South Boston Gas Company,	6 50	
		\$143 75

DETAILS No. 23.

INTEREST ON GAS LIGHT COMPANIES' TAX.

Received of Bay State Gas Company,	\$2 17	
of Boston Gas Company,	6 00	
of Dorchester Gas Company,	96	
of Roxbury Gas Company,	86	
of South Boston Gas Company,	52	
		\$10 51

STATEMENT III.

Revenue Receipts.

DETAILS 24 TO 26.

DETAILS No. 24.

INTEREST ON ANNUAL INSURANCE TAX.

Received of Patrons Mutual Fire Insurance Company, .	\$6 10
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DETAILS No. 25.

INTEREST ON ABOLITION OF GRADE CROSSINGS LOAN.

[Acts 1893, chap. 424.]

Received of Attleborough,	\$69 51	
of Belchertown,	24 10	
of Boston,	16,882 39	
of Brockton,	7,903 11	
of Chelsea,	352 49	
of Dedham,	45 20	
of East Bridgewater,	33 69	
of Millbury,	19 33	
of Natick,	1,791 16	
of Newton,	4,569 76	
of Norwood,	87 06	
of Springfield,	40 63	
of Templeton,	41 90	
of Uxbridge,	1,670 70	
		\$33,481 03

DETAILS No. 26.

INTEREST ON ARMORY LOAN.

[Acts 1888, chap. 384.]

Received of Boston,	\$19,800 00	
of Fall River,	4,500 00	
of Fitchburg,	1,800 00	
of Lawrence,	2,700 00	
of Lowell,	3,150 00	
of Lynn,	3,000 00	
of Springfield,	3,800 00	
of Worcester,	3,750 00	
Income armory loan sinking fund,	900 00	
		\$42,900 00

STATEMENT III.

Revenue Receipts.

DETAILS 27 TO 31.

DETAILS No. 27.

INTEREST ON FITCHBURG RAILROAD SECURITIES LOAN.

[Acts 1893, chap. 408.]

Received interest on bonds,	\$187,500 00
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DETAILS No. 28.

INTEREST ON HARBOR IMPROVEMENT LOAN.

Received accrued interest on bonds,	\$8,118 06
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DETAILS No. 29.

INTEREST ON MEDFIELD INSANE ASYLUM LOAN.

Received accrued interest on bonds,	\$182 29
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DETAILS No. 30.

INTEREST ON METROPOLITAN PARKS LOAN.

[Acts 1893, chap. 407; 1894, chap. 288.]

Received accrued interest on bonds,	\$150,362 97
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DETAILS No. 31.

INTEREST ON METROPOLITAN PARKS LOAN, SERIES 2.

Received premium metropolitan parks loan,	\$7,500 00	\$52,119 00
premium metropolitan parks loan,		
series 2,	25,925 61	
accrued interest on bonds,	18,693 39	

STATEMENT III.

Revenue Receipts.

DETAILS 32.

DETAILS No. 32.

INTEREST ON METROPOLITAN SEWERAGE LOAN.

[Acts 1889, chap. 439.]

Received on account of 1896 : —

Arlington,	\$4,197 60	
Belmont,	1,992 00	
Boston,	34,670 40	
Brookline,	6,825 00	
Cambridge,	40,185 60	
Chelsea,	11,308 80	
Dedham,	1,080 92	
Everett,	6,152 40	
Malden,	12,570 60	
Medford,	8,109 60	
Melrose,	4,942 80	
Newton,	5,205 00	
Somerville,	21,979 20	
Stoneham,	1,957 20	
Wakefield,	427 20	
Waltham,	2,055 00	
Watertown,	915 00	
Winchester,	462 30	
Winthrop,	2,292 60	
Woburn,	4,692 85	
		\$172,022 07

Received on account of 1897 : —

Arlington,	\$4,073 08	
Belmont,	1,932 92	
Boston,	33,808 78	
Brookline,	6,825 00	
Cambridge,	38,995 43	
Chelsea,	10,973 88	
Everett,	5,970 17	
Malden,	12,198 42	
Medford,	7,869 20	
Melrose,	4,796 47	
Newton,	5,205 00	
Somerville,	21,327 98	
Stoneham,	1,899 03	
Wakefield,	414 48	
Waltham,	2,055 00	
Watertown,	915 00	
Winchester,	3,278 02	
Winthrop,	2,224 89	
Woburn,	4,836 00	
		169,998 75

Received accrued interest on bonds, . . . . .	.	.	.	816 64
premium on metropolitan sewerage loan, . . . . .	.	.	.	4,994 40
Total, . . . . .	.	.	.	\$347,831 86

STATEMENT III.

Revenue Receipts.

DETAILS 33 TO 36.

DETAILS No. 33.

INTEREST ON METROPOLITAN SEWERAGE LOAN, NEPONSET VALLEY.

Received of Boston, 1896,	\$1,861 24	
of Hyde Park,	1,449 49	
accrued interest on bonds,	3,004 17	
interest on metropolitan sewerage loan,	1,755 00	
premium on metropolitan sewerage loan,	20,400 00	
		\$28,469 90

DETAILS No. 34.

INTEREST ON METROPOLITAN WATER LOAN.

[Acts 1895, chap. 294.]

Received accrued interest on bonds,	\$22,415 53	
from metropolitan water loan sinking fund on account of interest for 1895, 1896, 1897,	354,765 90	
		\$377,181 43

DETAILS No. 35.

INTEREST ON STATE HIGHWAY LOAN.

[Acts 1894, chap. 497.]

Received accrued interest on bonds,	\$4,695 83
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DETAILS No. 36.

MASSACHUSETTS STATE PRISON INDUSTRIES.

[Pub. Stat., chap. 16, sect. 52; Acts 1887, chap. 447.]

Received of B. F. Bridges, warden, for merchandise sold, etc.,	\$289,029 23
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STATEMENT III.

Revenue Receipts.

DETAILS 37 TO 41.

DETAILS No. 37.

INCOME FROM STATE PRISON.

[Pub. Stat., chap. 221, sect. 59.]

Received for labor of convicts, etc. : —	
From B. F. Bridges, warden,	\$6,486 86

DETAILS No. 38.

MASSACHUSETTS REFORMATORY INDUSTRIES.

[Pub. Stat., chap. 16, sect. 52; Acts 1887, chap. 447.]

Received of Joseph F. Scott, superintendent, for merchandise sold,	\$43,420 21
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DETAILS No. 39.

INCOME FROM MASSACHUSETTS REFORMATORY.

[Acts 1887, chap. 225, sect. 29.]

Received for labor of convicts, etc. : —	
From Joseph F. Scott, superintendent,	\$8,383 46

DETAILS No. 40.

REFORMATORY PRISON FOR WOMEN INDUSTRIES.

[Acts 1887, chap. 447.]

Received of Ellen C. Johnson, superintendent, for merchandise sold,	\$23,761 85
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DETAILS No. 41.

INCOME REFORMATORY PRISON FOR WOMEN.

[Pub. Stat., chap. 16, sect. 52.]

Received of Ellen C. Johnson, superintendent, for merchandise sold,	\$1,688 57
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STATEMENT III.

Revenue Receipts.

DETAILS 42 TO 46.

DETAILS No. 42.

INCOME FROM STATE ALMSHOUSE.

[Pub. Stat., chap. 16, sect. 52.]

Received of Herbert B. Howard, superintendent, . . .	\$1,391 86
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DETAILS No. 43.

INCOME MASSACHUSETTS HOSPITAL FOR EPILEPTICS.

[Pub. Stat., chap. 16, sect. 52.]

Received of Owen Copp, superintendent,	\$347 00
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DETAILS No. 44.

INCOME FROM STATE FARM.

[Pub. Stat., chap. 16, sect. 52.]

Received of H. M. Blackstone, superintendent, for sale of produce, etc.,	\$3,163 64
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DETAILS No. 45.

INCOME FROM LYMAN SCHOOL FOR BOYS.

[Pub. Stat., chap. 16, sect. 52.]

Received of Theodore F. Chapin, superintendent, . . .	\$559 70
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DETAILS No. 46.

INCOME FROM STATE INDUSTRIAL SCHOOL.

[Pub. Stat., chap. 16, sect. 52.]

Received of Luann L. Brackett, superintendent, . . .	\$490 55
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STATEMENT III.

Revenue Receipts.

DETAILS 47.

DETAILS No. 47.

INCOME FROM BOARD OF LUNACY AND CHARITY.

[Pub. Stat., chaps. 16, 86, 87, 88 and 89, sects. 7, 11, 51 and 52.]

Received from:—		Chelsea, . . .	\$1,090 80
Sundry parties for sup-		Chicopee, . . .	64 11
port of friends in		Clinton, . . .	50 50
hospitals, alms-		Cohasset, . . .	188 71
houses, etc., . . .	\$4,855 25	Concord, . . .	561 51
The following cities		Dalton, . . .	337 29
and towns:—		Danvers, . . .	146 25
Acton,	86 36	Dartmouth, . . .	254 90
Acushnet,	26 93	Dedham,	730 33
Adams,	183 72	Dennis,	78 25
Agawam,	200 41	Dracut,	146 00
Amesbury,	146 72	Dudley,	292 00
Andover,	65 00	East Bridgewater, . . .	99 36
Arlington,	530 08	Easthampton,	81 86
Ashburnham,	146 00	Easton,	208 68
Athol,	389 87	Erving,	21 60
Attleborough,	242 86	Everett,	477 01
Auburn,	146 00	Fairhaven,	218 40
Avon,	109 46	Fall River,	2,513 72
Barnstable,	220 11	Falmouth,	173 43
Barre,	187 85	Fitchburg,	806 36
Bellingham,	73 82	Foxborough,	321 96
Berkley,	54 79	Framingham,	255 97
Berlin,	46 43	Franklin,	203 44
Beverly,	288 07	Freetown,	5 11
Blackstone,	304 61	Gardner,	228 00
Bolton,	19 96	Gloucester,	980 79
Boston,	39,041 87	Grafton,	50 15
Braintree,	448 82	Groveland,	182 68
Bridgewater,	9 60	Hancock,	73 20
Brockton,	410 47	Hanover,	166 49
Brookfield,	127 96	Hanson,	20 43
Brookline,	1,026 07	Hardwick,	158 30
Buckland,	131 10	Harwich,	12 00
Cambridge,	3,375 63	Haverhill,	962 51
Canton,	274 57	Holbrook,	218 77
Carver,	42 71	Holliston,	204 75
Chatham,	168 75	Holyoke,	464 86
Chelmsford,	32 50	Hopedale,	125 36

STATEMENT III.

Revenue Receipts.

DETAILS 47.

INCOME FROM BOARD OF LUNACY AND CHARITY — *Cont'd.*

Hopkinton, . . .	\$876 77	New Bedford, . . .	\$688 58
Hubbardston, . . .	5 57	Newburyport, . . .	1,334 32
Hudson, . . .	192 22	Newton, . . .	1,079 79
Hyde Park, . . .	298 89	North Adams, . . .	369 04
Ipswich, . . .	164 35	North Andover, . . .	167 14
Kingston, . . .	41 79	North Attleborough, . . .	52 00
Lakeville, . . .	28 79	North Brookfield, . . .	20 89
Lancaster, . . .	146 00	North Reading, . . .	36 85
Lawrence, . . .	2,417 60	Northampton, . . .	31 11
Lee, . . .	6 00	Northborough, . . .	25 54
Leominster, . . .	368 50	Northbridge, . . .	496 07
Lexington, . . .	401 35	Northfield, . . .	292 00
Lincoln, . . .	83 57	Norwell, . . .	146 00
Lowell, . . .	1,329 06	Norwood, . . .	232 00
Ludlow, . . .	115 14	Orange, . . .	17 64
Lunenburg, . . .	422 03	Oxford, . . .	75 35
Lynn, . . .	2,122 78	Palmer, . . .	12 57
Lynnfield, . . .	19 04	Peabody, . . .	371 39
Malden, . . .	649 79	Pembroke, . . .	47 82
Manchester, . . .	173 86	Pepperell, . . .	408 45
Mansfield, . . .	8 36	Pittsfield, . . .	147 13
Marblehead, . . .	65 61	Plymouth, . . .	76 61
Marion, . . .	44 11	Princeton, . . .	30 18
Marlborough, . . .	347 75	Provincetown, . . .	39 77
Marshfield, . . .	52 46	Quincy, . . .	430 26
Mashpee, . . .	118 93	Randolph, . . .	330 07
Mattapoisett, . . .	36 80	Reading, . . .	100 75
Maynard, . . .	32 50	Revere, . . .	256 97
Medfield, . . .	25 14	Rockland, . . .	474 34
Medford, . . .	642 96	Rockport, . . .	54 82
Medway, . . .	177 42	Rowley, . . .	52 46
Melrose, . . .	123 50	Rutland, . . .	46 89
Merrimac, . . .	150 43	Salem, . . .	1,477 74
Methuen, . . .	270 25	Shirley, . . .	82 36
Middleborough, . . .	712 58	Shrewsbury, . . .	146 00
Middleton, . . .	53 39	Somerset, . . .	10 74
Millford, . . .	719 57	Somerville, . . .	1,302 87
Millbury, . . .	280 46	South Hadley, . . .	129 07
Milton, . . .	31 11	Southborough, . . .	192 43
Monson, . . .	52 00	Southbridge, . . .	416 71
Nantucket, . . .	54 78	Southwick, . . .	216 23
Natick, . . .	482 83	Spencer, . . .	68 25
Needham, . . .	103 53	Springfield, . . .	239 97

STATEMENT III.

Revenue Receipts.

DETAILS 48.

INCOME FROM BOARD OF LUNACY AND CHARITY—*Concl'd.*

Sterling,	\$142 98	West Boylston, . . .	\$222 61
Stoneham,	192 21	West Brookfield, . .	195 68
Stoughton,	132 65	West Newbury, . . .	287 39
Sturbridge,	344 95	West Springfield, . .	51 07
Sutton,	238 66	Westborough,	178 76
Swampscott,	432 40	Westford,	356 85
Swansey,	146 00	Weston,	131 39
Taunton,	1,073 67	Westwood,	73 20
Templeton,	181 47	Weymouth,	442 92
Tewksbury,	24 61	Whitman,	48 29
Townsend,	189 44	Williamsburg,	33 43
Truro,	26 46	Wilmington,	55 55
Tyngsborough, . . .	35 29	Winchendon,	240 32
Upton,	74 75	Winchester,	153 27
Uxbridge,	222 61	Winthrop,	74 29
Wakefield,	310 61	Woburn,	859 33
Waltham,	959 39	Worcester,	2,362 98
Wareham,	146 00	Wrentham,	44 00
Watertown,	218 47	Yarmouth,	77 07
Wayland,	33 89		
Webster,	311 61	Total,	\$105,392 78
Wellesley,	299 43		

DETAILS No. 48.

FOREIGN CORPORATION FEES.

[Acts 1884, chap. 330.]

Received of the following-named corporations:—

Acadia Gold Reduction Company, . . .	\$15 00
Acme Oil Vaporizing Heater Company, . .	15 00
Akron Hydraulic Press Brick Company, . .	10 00
Alaska Amusement Company,	15 00
Alden Publishing Company,	15 00
American Automatic Faucet Company, . .	15 00
American Decorative Glass Company, . .	15 00
American Electrical and Maintenance Com- pany,	15 00
American Leather Company,	15 00
American Manifold Book Company, . . .	15 00
American Ordnance Company,	15 00
American Publishing Company,	15 00

STATEMENT III.

Revenue Receipts.

DETAILS 48.

FOREIGN CORPORATION FEES — *Continued.*

American Steam Packing Company, . . .	\$15 00
American Trade Exchange, Limited, . . .	15 00
Andrews, Ryan Company, . . .	15 00
Angell Elevator Lock Company, . . .	15 00
Athenæum Publishing Company, . . .	15 00
Atlas Tack Company, . . .	15 00
Automatic Furnace and Steam Heat Regulating Company, . . .	15 00
Bankruptcy Publishing Company, . . .	15 00
Barrett Nephews & Co. Old Staten Island Dyeing Establishment, . . .	15 00
Barry & Howard Company, . . .	15 00
Bay State Seam Face Granite Company, . . .	15 00
Bay State Shoe Manufacturing Company, . . .	15 00
Berkshire Crystal Glass Company, . . .	15 00
Berkshire Printing and Engraving Company, . . .	15 00
Bibber-White Company, . . .	15 00
Boston & Alaska Transportation Company, . . .	15 00
Boston & Kenesaw Mining Company, . . .	15 00
Boston & Northwestern Mining Company, . . .	15 00
Boston & Oaxaca Company, . . .	15 00
Boston & Silverton Mining and Reduction Company, . . .	15 00
Boston & Yukon Transportation and Supply Company, . . .	15 00
Boston, Bar Harbor & Machias Steamship Company, . . .	15 00
Boston Bill Posting Company, . . .	15 00
Boston Checking Company, . . .	15 00
Boston Clock Company, . . .	15 00
Boston Cycle Board of Trade, . . .	15 00
Boston Cycle Supply Company, . . .	15 00
Boston Fire Despatch Company, . . .	15 00
Boston General Manufacturing Company, . . .	15 00
Boston Mercantile Association, . . .	15 00
Boston Molasses Company, . . .	15 00
Boston Zoölogical Society, . . .	15 00
Bristol Door and Lumber Company, . . .	15 00
Bugbee & Niles Company, . . .	15 00
Burbank Manufacturing Company, . . .	15 00
Bussell Lasting Machine Company, . . .	15 00
B. Wilkins Company, . . .	15 00
Campaña Fluvial de Cartagena, . . .	15 00
Campbell Chemical Company, . . .	15 00
Chester Goodale Marble Company, . . .	15 00
C. H. Guild Company, . . .	15 00
C. H. Mansfield Company, . . .	15 00
Colonial Asphalt Company, . . .	15 00
Colonial Stamp Company, . . .	15 00
Columbian Construction Company, . . .	15 00
Consolidated and McKay Lasting Machine Company, . . .	15 00
Consolidated Dental Manufacturing Company, . . .	15 00

STATEMENT III.

Revenue Receipts.

DETAILS 48.

FOREIGN CORPORATION FEES — *Continued.*

Consolidated Rubber Works,	\$15 00
Consumers Brewery Company,	15 00
Continental Copper Mining Company,	15 00
Continental Lasting Machine Company,	15 00
Cornelius Dorr Company,	15 00
Creamer-Wing Laundry Company,	15 00
Credit Clearing House,	15 00
Crescent Watch Case Company,	15 00
Crompton & Knowles Loom Works,	15 00
Crystal Flint Company,	15 00
Cudahy Packing Company,	15 00
Dane, Dow & Nichols Company,	15 00
David Williams Company,	15 00
Dinsmore Manufacturing Company,	15 00
Dooling Catering Company,	15 00
Dow Portable Electric Assistant Company,	15 00
Draper Company,	15 00
Dr. King Company,	15 00
Duplex Loan Attachment,	15 00
Duquesne Manufacturing Company,	15 00
Eastern Amusement Company,	15 00
Eastern Hydraulic Press Brick Company,	10 00
Eastern Real Estate Company,	15 00
Electric Storage Battery Company,	15 00
Electro-Pneumatic Dispatch Company,	15 00
Empire Coat and Linen Supply Company,	15 00
Engineers Magazine Company,	15 00
Enterprise Brewing Company,	15 00
Enterprise Manufacturing Company,	15 00
E. S. Hemenway Company,	15 00
E. W. Reynolds Company,	15 00
Fairbanks-Boston Rim Company,	15 00
F. A. Vinal Company,	15 00
Fidelity Rupture Cure Company,	15 00
Financial Indicator Company,	15 00
Fitchburg Mail Publishing Company,	15 00
Fitz Brothers Company,	15 00
Flower-Thompson Medical Company,	15 00
F. O. Peirce Company,	15 00
Frank E. Baldwin Company,	15 00
F. W. Dodge Company,	15 00
Gardner Wooden Ware Manufacturing Company,	15 00
Gem Flexible Insole Company,	15 00
George A. Fuller Company,	15 00
George N. Peirce Company,	15 00
Gilbrith Seam Face Granite Company,	15 00
Globe Machine Company,	15 00
Godder Sons Metal Fastening Company,	15 00
Gold Medal Braid Company,	15 00
Gordon Clapp Company,	15 00
Gordon-Kiley Company,	15 00
Graham-Jones Company,	15 00

STATEMENT III.

Revenue Receipts.

DETAILS 48.

FOREIGN CORPORATION FEES—*Continued.*

Griberia Company,	\$10 00
Hall & Lyon Company,	15 00
Hatch Bicycle Patch Company,	15 00
Hatch Storage Battery Company,	15 00
Henry C. Folger Company,	15 00
Heywood Brothers & Wakefield Company,	15 00
Holman Construction Maintenance Com- pany,	15 00
H. S. Crombie Manufacturing Company,	15 00
Hudson Rubber Company,	15 00
Hygienic Crib Company,	15 00
Interstate Consolidated Street Railway Company,	15 00
Jacobs & Louis Company,	15 00
Jacques Store Equipment Company,	15 00
James Cunningham Sons & Company,	15 00
J. E. Carlton Company,	15 00
John H. Woodbury Dermatological Insti- tute,	15 00
John R. Poor Manufacturing Company,	10 00
J. S. Perkins Company,	15 00
King Brick Manufacturing Company,	15 00
King Bridge Company,	15 00
King Oil Elevator Company,	15 00
Klondyke Manufacturing Company,	15 00
Klondyke Mining and Supply Company of New England,	15 00
Kozy Camera Company,	15 00
Lesley & Company, Limited,	15 00
Light, Heat and Power Company,	15 00
Loyal Hanna Coal and Coke Company,	15 00
Lyons Mercantile Supply Company,	15 00
Manhattan Concrete Company,	15 00
Marble and Enamel Mosaic Company,	15 00
Mason Azin Company,	15 00
Massachusetts Advertising Agency,	15 00
Massachusetts & Alaska Gold Mining, Trad- ing and Transportation Company,	15 00
Massachusetts Leather Company,	15 00
Massachusetts Mutoscope and Amusement Company,	15 00
Mayo Woolen Company,	15 00
Merchants' Association,	15 00
Merrantile Cleaning House Company,	15 00
Merrimac Ceramic Company,	15 00
Merrimac Croquet Company,	15 00
Metropolitan Amusement Company,	15 00
Metropolitan Building Company,	15 00
Mexican Telephone Company,	15 00
Miles Cable Corner Company,	15 00
Moore Lithograph Manufacturing Com- pany,	15 00
Morgan & Wright,	15 00

STATEMENT III

Revenue Receipts.

DETAILS 48.

FOREIGN CORPORATION FEES — *Continued.*

Mosler Safe Company,	\$15 00
Moss Auctioneering and Appraising Company,	15 00
Mower Fair Stitch Machine Company,	15 00
M. R. Warren Company,	15 00
Natick Underwear Company,	15 00
National Rolling Screen Company,	15 00
National Fast Color Eyelet Company,	15 00
National Contracting Company,	15 00
National Malt Company,	15 00
National Publishing Company,	15 00
Needle Notch Mining and Milling Company,	15 00
Never Break Shoe String Company,	15 00
New England Building Material Manufacturing Company,	15 00
Newell Manufacturing Company,	15 00
New England Druggists' Publishing Company,	15 00
New England Hernia Cure Company,	15 00
New England Sanitary Sterilized Company,	15 00
New England Stock Yards,	15 00
New England Stock and Grain Company,	15 00
New England Temperature Controlling Company,	15 00
New England Sanitary Product Company,	15 00
New Era Manufacturing Company,	15 00
New Mountain Spring Brewing Company,	15 00
Norumbega Park Company,	15 00
Old Glory Gold Mining Company,	15 00
Open Board Stock Company,	15 00
Orange Shirt Company,	15 00
Owen Douglas Company,	15 00
Peerless Power Eyeletting Machine Company,	15 00
Power Eyeletting Machine Company,	15 00
Phenix Manufacturing Company,	15 00
Pilekuro Medical Company,	15 00
Piller Cigar Company,	15 00
Pittsburg Plate Glass Company,	15 00
Providence Brewing Company,	15 00
Pneumatic Piano Players Company,	15 00
Pond Electric Company,	15 00
Pratt & Whitney Company,	15 00
Pratt Fastner Company,	15 00
Reynolds Car Company,	15 00
Rubber Tire Wheel Company,	15 00
Ready Reminder Corporation,	15 00
Register Company,	15 00
R. Herndon Company,	15 00
Rider-Ericsson Engine Company,	15 00
Rising Sun Street Lighting Company,	15 00
Robinson Press,	15 00

STATEMENT III.

Revenue Receipts.

DETAILS 48.

FOREIGN CORPORATION FEES—*Continued.*

Rubber Soled Leather Shoe Company, . . .	\$15 00
Salt Lake & Boston Investment Company, . .	15 00
San Andreas Gold Mining Company, . . .	15 00
Savoy Hotel Company, . . .	15 00
Schlicht Combustion Company of New Eng- land, . . .	15 00
Seaver Process Lasting Company, . . .	15 00
Seigné Bread Company, . . .	15 00
Siegel Labeling Machine Company, . . .	15 00
Smooth Point Pen Company, . . .	15 00
Shiffler Bridge Company, . . .	15 00
Spaulding & Pepper Company, . . .	15 00
Shea Pink Granite Company, . . .	15 00
Springfield Brewing Company, . . .	15 00
Springfield Engine Stop Company, . . .	15 00
Standard Rope and Twine Company, . . .	15 00
St. Leon Mineral Water Company, . . .	15 00
Subway Sparham Roofing Company, . . .	15 00
Sutherland Safety Brake Company, . . .	15 00
Swans & Sons Company, . . .	15 00
Symonds & Poor Carbonate Company, . . .	15 00
Tanning Liquor Manufacturing Company, . .	15 00
Taylor Park Mining Company, . . .	15 00
T. E. Ward Company, . . .	15 00
Thomas Shoe Manufacturing Company, . . .	15 00
Tripp Metallic Fastening Company, . . .	10 00
Turner Centre Dairying Association, . . .	15 00
Ul Khouri Blake Company, . . .	15 00
Underwriters Salvage Company of New York, . . .	15 00
United States Agency Company (Baltimore City), . . .	15 00
United States Building Laws Publishing Company, . . .	15 00
United States Counter Seat Supply Com- pany, . . .	15 00
United Typewriters' Supply Company, . . .	15 00
United States Rubber Company, . . .	15 00
Victor Chemical Company, . . .	15 00
Vishner Springs and Land Company, . . .	15 00
Wakefield Reed Chair Company, . . .	15 00
Waltham Screw Company, . . .	15 00
Warren Company, . . .	15 00
Washington Press, . . .	15 00
W. A. Murtfeldt Company, . . .	15 00
W. C. Loftus & Company, . . .	15 00
Welch Munroe Company, . . .	15 00
Wells-Stafford Moulding Company, . . .	15 00
Welsbach Street Lighting Company of America, . . .	15 00
Western Publishing Company, . . .	15 00
Westfield Silk and Braid Company, . . .	15 00
W. F. Whitney & Company, . . .	15 00

STATEMENT III.

Revenue Receipts.

DETAILS 49 AND 50.

FOREIGN CORPORATION FEES — *Concluded.*

Whitaker Publishing Company, . . .	\$15 00	
Whitehead & Hoag Company, . . .	15 00	
Willard Third Rail Company, . . .	15 00	
William H. Page Boiler Company, . . .	15 00	
Wine Coca Company, . . .	15 00	
Wire Grip Fastening Company, . . .	15 00	
Wolfe Warming and Ventilating Company, . . .	15 00	
Wood, Harmon Company, . . .	15 00	
Wood Publishing Company, . . .	15 00	
Woodman Cook Company, . . .	15 00	
Worthy Hotel Company, . . .	15 00	
W. O. Rogers Company, . . .	15 00	
Wyckoff, Seamans & Benedict, . . .	15 00	
X-Zalia Company, . . .	15 00	
		\$3,950 00

DETAILS No. 49.

FEES FOR LIQUOR CERTIFICATES TO DRUGGISTS.

[Acts 1894, chap. 435.]

Received of H. M. Whitney, president, . . .	\$1,059 00
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DETAILS No. 50.

FEES FROM COURTS OF INSOLVENCY.

[Pub. Stat., chap. 157, sect. 138; Acts 1893, chap. 461.]

Received of Hubbard M. Abbott, register, Hampshire County, . . .	\$175 00	
of Arthur M. Alger, register, Bristol County, . . .	708 30	
of Jonathan Cobb, register, Nor- folk County, . . .	846 00	
of Samuel H. Folsom, register, Middlesex County, . . .	3,059 18	
of Elijah George, register, Suffolk County, . . .	8,359 00	
of George H. Harlow, register, Worcester County, . . .	1,659 00	
of Freeman H. Lothrop, register, Barnstable County, . . .	138 87	
of Jeremiah T. Mahoney, register, Essex County, . . .	1,675 00	

STATEMENT III.

Revenue Receipts.

DETAILS 51.

FEEs FROM COURTS OF INSOLVENCY — *Concluded.*

Received of Fred R. Shaw, register, Berkshire County,	\$350 00	
of Samuel B. Spooner, register, Hampden County,	775 00	
of John C. Sullivan, register, Plymouth County,	600 00	
of Francis M. Thompson, register, Franklin County,	379 90	
		\$18,725 25
Received on account of 1896:—		
Received of Hubbard M. Abbott, register, Hampshire County,	\$50 00	
of Arthur M. Alger, register, Bristol County,	230 00	
of Jonathan Cobb, register, Norfolk County,	184 39	
of Samuel H. Folsom, register, Middlesex County,	1,339 00	
of Elijah George, register, Suffolk County,	3,012 00	
of George H. Harlow, register, Worcester County,	552 00	
of Beriah T. Hillman, register, Dukes County,	25 00	
of Jeremiah T. Mahoney, register, Essex County,	482 00	
of Fred R. Shaw, register, Berkshire County,	200 00	
of Samuel B. Spooner, register, Hampden County,	272 72	
of John C. Sullivan, register, Plymouth County,	243 00	
of Francis M. Thompson, register, Franklin County,	27 85	
		6,617 96
		\$25,343 21

DETAILS No. 51.

COURTS OF INSOLVENCY, OFFICERS' FEES.

[Acts 1893, chap. 409.]

Received of Hubbard M. Abbott, register,	\$174 50	
of Arthur M. Alger, register,	569 64	
of Jonathan Cobb, register,	624 24	
of Samuel H. Folsom, register,	2,057 84	
of Elijah George, register,	2,086 93	
of George H. Harlow, register,	950 29	

STATEMENT III.

Revenue Receipts.

DETAILS 52 AND 53.

COURTS OF INSOLVENCY, OFFICERS' FEES — *Concluded.*

Received of Beriah T. Hillman, register, .	\$41 30	
of Freeman H. Lothrop, register, .	136 51	
of Jeremiah T. Mahoney, register, .	1,021 30	
of Fred R. Shaw, register, .	238 75	
of Samuel B. Spooner, register, .	426 70	
of John C. Sullivan, register, .	211 50	
of Francis M. Thompson, register, .	183 05	
		\$3,722 55
Received on account of 1896 :—		
Received of Hubbard M. Abbott, register, .	\$44 50	
of Arthur M. Alger, register, .	230 15	
of Jonathan Cobb, register, .	186 37	
of Samuel H. Folsom, register, .	737 81	
of Elijah George, register, .	735 75	
of George H. Harlow, register, .	251 40	
of Beriah T. Hillman, register, .	8 20	
of Freeman H. Lothrop, register, .	72 42	
of Jeremiah T. Mahoney, register, .	342 15	
of Henry Riddell, register, .	23 00	
of Fred R. Shaw, register, .	110 00	
of Samuel B. Spooner, register, .	114 15	
of John C. Sullivan, register, .	79 54	
of Francis M. Thompson, register, .	56 05	
		2,991 49
		\$11,714 04

DETAILS No. 52.

FEES FROM CLERK OF THE SUPREME JUDICIAL COURT.

[Pub. Stat., chap. 159, sect. 5.]

Received of H. A. Clapp, clerk,	\$436 50
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DETAILS No. 53.

FEES FOR COMMISSIONS.

[Pub. Stat., chap. 21, sect. 5.]

Amounts received for commissions issued by the Secretary of the Commonwealth for the year 1897, . . .	\$10,585 00
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STATEMENT III.

Revenue Receipts.

DETAILS 54 TO 59.

DETAILS No. 54.

FEES FROM ATTORNEY-GENERAL.

Received of Hosea M. Knowlton, Attorney-General,	\$1,512 82
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DETAILS No. 55.

FEES FROM REPORTER OF DECISIONS.

[Pub. Stat., chap. 159, sect. 68.]

Received of George F. Tucker, reporter,	\$63 75
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DETAILS No. 56.

MISCELLANEOUS FEES.

Received from the Secretary of the Commonwealth,	\$3,486 25
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DETAILS No. 57.

FEES FOR CORPORATION CERTIFICATES, ETC.

[Pub. Stat., chap. 49.]

Received from the Secretary of the Commonwealth,	\$23,152 20
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DETAILS No. 58.

FEES FROM DISTRICT POLICE.

Received of Thomas Hawley, inspector,	\$13 91
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DETAILS No. 59.

FEES FROM STATE INSPECTION OF BOILERS.

[Acts 1895, chap. 418.]

Received of Rufus B. Wade, chief,	\$8,699 00
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STATEMENT III.

Revenue Receipts.

DETAILS 60 TO 64.

DETAILS No. 60.

COMMISSIONER OF CORPORATIONS' FEES.

[Pub. Stat., chap. 16, sect. 52.]

Received from Charles Endicott, commissioner, . . .	\$1,502 75
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DETAILS No. 61.

HAWKERS' AND PEDDLERS' LICENSES.

[Pub. Stat., chap. 68.]

Amount received from licenses issued by the Secretary of the Commonwealth during the year 1897, . . .	\$21,651 50
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DETAILS No. 62.

LIMITED PARTNERSHIPS.

[Acts 1887, chap. 248.]

Received from the Secretary of the Commonwealth, . . .	\$43 00
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DETAILS No. 63.

SALE OF BOOKS, ETC.

Received of Secretary of the Commonwealth for sale of laws, etc.,	\$650 74
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DETAILS No. 64.

SALE OF BALLOT BOXES.

Received from the Secretary of the Commonwealth, . . .	\$1,300 00
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STATEMENT III.

Revenue Receipts.

DETAILS 65 TO 70.

DETAILS No. 65.

SALES OF MASSACHUSETTS ATLAS SHEETS.

Received of Commissioners on Survey for sheets and maps sold,	\$828 92
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DETAILS No. 66.

QUARTERMASTER'S SUPPLIES.

Received of Samuel Dalton, Adjutant-General, sale of old material,	\$657 87
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DETAILS No. 67.

BOARD OF LUNACY AND CHARITY EXPENSES.

Received of S. C. Wrightington, superintendent of Indoor Poor Department,	\$51 53
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DETAILS No. 68.

TRANSPORTATION OF STATE PAUPERS.

Received of S. C. Wrightington, superintendent of Indoor Poor Department,	\$2 50
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DETAILS No. 69.

SUPPORT AND TRANSPORTATION OF PAUPER INFANTS.

Received of John D. Wells, clerk of Board of Lunacy and Charity,	\$948 70
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DETAILS No. 70.

TEMPORARY SUPPORT OF PAUPERS.

Received of John D. Wells, clerk Board of Lunacy and Charity,	\$7 00
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STATEMENT III.

Revenue Receipts.

DETAILS 71 TO 73.

DETAILS No. 71.

RENT OF GREAT PONDS.

Received of Allen Norton,	\$25 00	
Received of Freeman Hancock,	1 00	
		\$26 00

DETAILS No. 72.

ESCHEATED ESTATES.

[Pub. Stat., chap. 131; Acts 1883, chap. 264.]

Received of Charles F. Aldrich, public administrator, account of estate of:—		
Susan Noka, Worcester,	\$41 19	
William Lenton, Templeton,	529 05	
Received of Frank H. Caude, public administrator, account of Hendric Dasslear, . .	499 17	
Received of Francis P. Murphy, public administrator:—		
Account of Parris A. Beeme,	251 76	
of Henry West,	34 75	
Received of Joseph N. Pasture, public administrator, account of Michael O'Donnell, . .	34 50	
Received of James Schouler, public administrator, account of Patrick Baman, <i>alias</i> Barron,	523 53	
Received of Theodore H. Tyndale, public administrator:—		
Account of James Bemis,	12 28	
of Herman Bohman,	9 01	
of Samuel De Mal,	1 94	
of John D. Dwyer,	4 08	
of Elizabeth Hobbs,	280 99	
of Benjamin Johnson,	5 53	
of John Muldoon,	1 00	
of Sarah Richards,	28 35	
		\$2,257 13

DETAILS No. 73.

PENALTIES FROM GAS AND ELECTRIC LIGHT COMPANIES.

[Acts 1892, chap. 263.]

Adams Gas Light Company,	\$25 00	
Amesbury and Salisbury Gas Company, . .	10 00	
Brookline Gas Company,	480 00	

STATEMENT III.

Revenue Receipts.

DETAILS 74 TO 76.

PENALTIES FROM GAS AND ELECTRIC LIGHT COMPANIES —
Concluded.

Chicopee Gas Company,	\$5 00	
Edison Electric Illuminating Company,	10 00	
Milton Electric Light Company,	145 00	
Northampton Electric Light Company,	5 00	
Suburban Light and Power Company,	10 00	
Winchendon Electric Light and Power Com- pany,	5 00	
		\$695 00

DETAILS No. 74.

PENALTIES FOR ILLEGAL SALE OF DAIRY PRODUCTS.

[Acts 1891, chap. 412.]

Received of Albert Fuller, clerk,	\$70 00	
of F. C. Ingalls, clerk,	605 00	
of Henry B. Kennedy, clerk,	24 00	
of William Perry, clerk,	110 00	
		\$809 00

DETAILS No. 75.

PENALTIES FOR INFRINGEMENT OF FISH LAWS.

[Acts 1892, chap. 252.]

Received of E. P. Clark, sheriff,	\$12 50	
of W. G. Hayes, clerk,	17 50	
of George Leonard,	12 50	
		\$42 50

DETAILS No. 76.

PENALTIES FOR FAILURE TO MAKE RETURNS TO THE STATE
 BOARD OF LUNACY AND CHARITY.

[Pub. Stat., chap. 85, sect. 37.]

Received of:—		Braintree,	\$10 00
Ashburnham,	\$2 00	Buckland,	2 00
Auburn,	2 00	Cohasset,	13 00
Avon,	3 00	Colrain,	9 00

STATEMENT III.

Revenue Receipts.

DETAILS 77 TO 79.

**PENALTY FOR FAILURE TO MAKE RETURNS TO THE STATE
BOARD OF LUNACY AND CHARITY — *Concluded.***

Edgartown, . . .	\$11 00	North Andover, . . .	\$2 00
Enfield, . . .	10 00	Peru, . . .	26 00
Fairhaven, . . .	1 00	Raynham, . . .	8 00
Foxborough, . . .	2 00	Richmond, . . .	12 00
Framingham, . . .	18 00	Spencer, . . .	1 00
Franklin, . . .	2 00	Springfield, . . .	2 00
Gosnold, . . .	1 00	Taunton, . . .	2 00
Hingham, . . .	16 00	Tewksbury, . . .	2 00
Hopedale, . . .	19 00	Townsend, . . .	32 00
Lee, . . .	61 00	Wales, . . .	19 00
Littleton, . . .	12 00	Wellesley, . . .	2 00
Mansfield, . . .	11 00	West Bridgewater, . . .	35 00
Middlefield, . . .	3 00	Weymouth, . . .	10 00
Milford, . . .	2 00	Whitman, . . .	3 00
Milton, . . .	23 00	Williamstown, . . .	5 00
Monterey, . . .	2 00	Wrentham, . . .	2 00
New Marlborough, . . .	4 00		
Newton, . . .	41 00		\$433 00

DETAILS No. 77.

BUREAU OF LABOR, CLERKS AND EXPENSES.

Received of H. G. Wadlin, chief, sales of old material, . . .	\$13 95
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DETAILS No. 78.

METROPOLITAN PARK COMMISSION EXPENSES.

[Acts 1896, chap. 550.]

Received of metropolitan parks loan fund: —	
Expenses from July 1, 1896, to Jan. 1, 1897, . . .	\$19,604 06

DETAILS No. 79.

DIVIDENDS FROM INSOLVENT CORPORATIONS.

Received of George S. Merrill, receiver, on account of the Atlantic and Pacific Mutual Accident Company of the United States,	\$67 30
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STATEMENT III.

Revenue Receipts.

DETAILS 80 TO 83.

DETAILS No. 80.

IMPROVEMENT OF SUDBURY MEADOWS.

[Acts 1894, chap. 426.]

Received of Bedford,	\$74 88	
of Billerica,	53 01	
of Carlisle,	52 02	
of Concord,	248 67	
of Lincoln,	18 22	
of Sudbury,	222 66	
of Wayland,	330 51	
		\$999 97

DETAILS No. 81.

INSURANCE COMMISSIONER'S EXPENSES.

Received of Frederick L. Cutting, Insurance Commissioner,	\$42 00
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DETAILS No. 82.

CONTRACT FORFEITURES.

Received of Harbor and Land Commissioners on account of Bennetts Record Company Pier, South Boston,	\$1,000 00
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DETAILS No. 83.

REPAIRS, IMPROVEMENTS AND FURNITURE.

Received of J. G. B. Adams, Sergeant-at-Arms:—	
Sale of old material,	\$1,564 66

STATEMENT III.

Revenue Receipts.

DETAILS 84 TO 87.

DETAILS No. 84.

CATTLE COMMISSIONERS' EXPENSES.

Received of Austin Peters, chairman, account sale of hides, slaughtered cattle, etc., . . .	\$4,745 38	
of John M. Parker, secretary, account sale of hides, slaughtered cattle, etc., . . .	144 47	
of H. R. Barber and James Lawrence, sale of hides, slaughtered cattle, etc., . . .	283 16	
		\$5,173 01

DETAILS No. 85.

COMMISSIONERS ON THE EXTERMINATION OF THE GYPSY MOTH.

Received of E. H. Forbush, sale of old material, . . .	\$155 81
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DETAILS No. 86.

MASSACHUSETTS STATE FIREMEN'S ASSOCIATION.

[Acts 1891, chap. 274.]

Received of H. R. Williamson, treasurer:— Unexpended balance of amount allowed Massachusetts State Firemen's Association in 1897,	\$1,077 33
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DETAILS No. 87.

CARE AND CUSTODY OF TRUST DEPOSITS.

[Acts 1891, chap. 233.]

Received of the following-named companies:—

American Legion of Honor,	\$214 43	
American Wheelman's Accident Association,	09	
Atlas Accident Insurance Company (Boston),	3 06	
Atlas Assurance Company (London),	102 11	
Bay State Beneficiary Association,	58 84	
Berkshire Health and Accident Association,	62	
Berkshire Life Insurance Company,	51 06	
Boston Mutual Life Insurance Company,	10 21	

STATEMENT III.

Revenue Receipts.

DETAILS 87.

CARE AND CUSTODY OF TRUST DEPOSITS—*Concluded.*

British and Foreign Marine Insurance Company,	\$155 63	
Employers' Liability Association,	76 58	
Equitable Accident Insurance Company,	3 39	
Father Matthew Fraternal Accident Association,	88	
Frankfort Marine Accident and Plate Glass Insurance Company,	34 04	
Greenfield Life Association,	2 49	
Greylock Beneficiary Association,	06	
Guardian Life Insurance Company,	13	
Ideal Benefit Association,	51	
Industrial Mutual Accident Association,	17	
John Hancock Mutual Life Insurance Company,	51 05	
London Assurance Corporation,	51 06	
Magdeburg Fire Insurance Company,	68 07	
Masonic Casualty Company,	51	
Masonic Equitable Accident Association of the World,	6 13	
Masons' Fraternal Accident Association,	5 32	
Massachusetts Benefit Life Association,	119 04	
Massachusetts Masonic Life Association,	1 53	
Massachusetts Mutual Accident Association,	4 85	
Massachusetts Mutual Life Insurance Company,	51 05	
Mercantile Mutual Accident Association,	2 72	
Merchants' and Manufacturers' Life Association,	2 17	
Minnesota Saving Fund and Investment Company,	32 56	
National Assurance Company (Ireland),	102 11	
National Life Association,	1 28	
New England Benefit Association of Milford,	26	
New England Burglary Insurance Company,	51 56	
New England Commercial Travelers' Association,	10 81	
New England Mutual Accident Association,	11 13	
New England Mutual Life Insurance Company,	51 05	
Reliance Marine Insurance Company,	12 76	
Royal Exchange Association,	102 11	
Security Savings and Loan Association,	79 15	
Springfield Mutual Life Association,	3 19	
State Mutual Life Insurance Company,	76 58	
Thames and Mersey Marine Insurance Company,	51 05	
Thuringia Insurance Company,	102 11	
Union Marine Insurance Company,	51 28	
United Order Golden Lion,	25 53	
Worlds Accident Insurance Company,	77	
		\$1,842 59

STATEMENT III.

Revenue Receipts.

DETAILS 88 AND 89.

DETAILS No. 88.

CHARLES RIVER SYSTEM OF SEWAGE DISPOSAL,
MAINTENANCE.

[Acts 1889, chap. 489.]

1896.			
Received of Boston,	\$8,413 45		
of Brookline,	5,173 59		
of Newton,	8,919 98		
of Waltham,	6,811 04		
of Watertown,	2,539 01		
			\$31,857 07
1897.			
Received of Boston,	\$8,187 10		
of Brookline,	5,034 40		
of Newton,	8,680 00		
of Waltham,	6,627 80		
of Watertown,	2,470 70		
			31,000 00
Total,			\$62,857 07

DETAILS No. 89.

NORTH METROPOLITAN SYSTEM SEWAGE DISPOSAL,
MAINTENANCE.

[Acts 1889, chap. 489.]

Received of E. P. Fisk, clerk,			\$352 59
1896.			
Received of Arlington,	\$1,637 85		
of Belmont,	713 70		
of Boston,	20,880 30		
of Cambridge,	20,560 05		
of Chelsea,	7,878 15		
of Everett,	4,675 65		
of Malden,	7,484 70		
of Medford,	3,641 70		
of Melrose,	2,964 60		
of Somerville,	13,148 55		
of Stoneham,	1,582 95		
of Wakefield,	164 70		
of Winchester,	1,049 55		
of Winthrop,	1,052 25		
of Woburn,	3,568 50		
			91,008 20
1897.			
Received of Arlington,	\$1,655 75		
of Belmont,	721 50		
of Boston,	21,108 50		
of Cambridge,	20,784 75		

STATEMENT III.

Revenue Receipts.

DETAILS 90 TO 92.

NORTH METROPOLITAN SYSTEM SEWAGE DISPOSAL,
MAINTENANCE — *Concluded.*

Received of Chelsea,	\$7,964 25	
of Everett,	4,726 75	
of Malden,	7,566 50	
of Medford,	3,681 50	
of Melrose,	2,997 00	
of Somerville,	13,292 25	
of Stoneham,	1,600 25	
of Wakefield,	166 50	
of Winchester,	1,563 25	
of Winthrop,	1,063 75	
of Woburn,	3,607 50	
		\$92,500 00
Total,		\$183,855 79

DETAILS No. 90.

NEPONSET SYSTEM SEWAGE DISPOSAL.

[Acts 1895, chap. 406.]

1896.		
Received of Boston,	\$703 50	
of Dedham,	496 25	
of Hyde Park,	1,597 95	
		\$2,797 70
1897.		
Received of Boston,	\$1,266 30	
of Dedham,	893 25	
of Hyde Park,	887 75	
		3,047 30
Total,		\$5,845 00

DETAILS No. 91.

SEWAGE DISPOSAL, SALEM AND PEABODY.

[Res. 1895, chap. 112.]

Received of Peabody,	\$891 47
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DETAILS No. 92.

REMOVAL OF WRECKS FROM TIDE-WATER.

Received of Harbor and Land Commissioners, sale of " Venetian " wreck and ballast,	\$327 39
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STATEMENT III.

Revenue Receipts.

DETAILS 93 TO 98.

DETAILS No. 93.

STATE NORMAL SCHOOL BUILDINGS, FRAMINGHAM.

Received of C. B. Tillinghast, State Librarian, sales of old material,	\$27 40
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DETAILS No. 94.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL.

Received of F. Stanhope Hill, secretary, balance of allowance of \$10,000,	\$364 45
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DETAILS No. 95.

PREMIUM ON EXCHANGE.

Received of Kidder, Peabody & Co., difference in exchange,	\$170 80
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DETAILS No. 96.

STATE NORMAL SCHOOL BUILDINGS, SALEM.

[Res. 1897, chap. 71.]

Received of C. B. Tillinghast, treasurer,	\$9,826 39
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DETAILS No. 97.

MASSACHUSETTS SOLDIERS' HOME.

[Acts 1890, chap. 373.]

Received of the United States, through J. M. Birmingham, treasurer,	\$28,916 00
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DETAILS No. 98.

SALES WORCESTER LUNATIC HOSPITAL LANDS.

Received of Albert Wood, treasurer,	\$500 00
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STATEMENT III.

Revenue Receipts.

DETAILS 99 TO 103.

DETAILS No. 99.

ENDOWMENT OF COLLEGES FOR THE BENEFIT OF AGRICULTURE AND THE MECHANIC ARTS.

[Acts 1891, chap. 423.]

Received of the United States,	\$23,000 00
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DETAILS No. 100.

STERLING INTEREST.

Received of Baring Brothers & Co., limited,	\$123,444 62
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DETAILS No. 101.

DANVERS LUNATIC HOSPITAL LOAN.

Received of prison and hospital loan sinking fund for redemption of bonds,	\$153,000 00
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DETAILS No. 102.

TROY & GREENFIELD RAILROAD LOAN.

Received of Troy & Greenfield Railroad loan sinking fund for redemption of bonds,	\$370,000 00
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DETAILS No. 103.

TEMPORARY LOANS.

[Res. 1896, chap. 10.]

Received of F. S. Moseley & Co.,	\$1,000,000 00	\$2,000,000 00
Metropolitan water loan fund,	1,000,000 00	

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

STATEMENT No. IV.

PAYMENTS FROM THE ORDINARY REVENUE FOR EXPENSES
OF 1897 AND PREVIOUS YEARS.

[In this statement will be found the total revenue payments out of the treasury during the year 1897, it being a transcript from the Auditor's ledger.]

<i>Legislative Department.</i>		
Senate compensation,	\$30,750 00	
Senate mileage,	3,080 00	
House compensation,	182,250 00	
House mileage,	18,320 00	
Clerks Senate and House,	6,000 00	
Assistant clerks Senate and House,	6,011 67	
Chaplains Senate and House,	600 00	
Sergeant-at-Arms,	3,500 00	
Sergeant-at-Arms' clerk,	2,200 00	
Sergeant-at-Arms' stenographer,	800 00	
Sergeant-at-Arms' contingent,	52 90	
Doorkeepers, messengers and pages,	29,842 00	
Printing and binding for Senate,	6,796 56	
Printing and binding for House,	16,481 26	
Stationery for the Senate,	696 73	
Stationery for the House,	1,721 87	
Stationery and printing ordered by Sergeant-at-Arms,	880 67	
Legislative contingent,	2,685 24	
Expenses of legislative committees,	32,204 49	
Fees of witnesses before committees,	272 28	
		\$345,145 67
<i>Executive Department.</i>		
Governor's salary,	\$7,204 30	
Lieutenant-Governor and Council, pay and travelling expenses,	10,540 63	
Governor's private secretary,	2,500 00	
Executive clerk,	2,000 00	
Executive stenographer,	1,275 00	
Executive contingent,	1,716 10	
Executive postage, printing and stationery,	512 30	
Messenger,	1,200 00	
Council postage, printing, etc.,	381 44	
Council contingent,	2,632 46	
Extraordinary expenses,	5,436 85	
		35,999 08
<i>Amount carried forward,</i>		\$380,544 75

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE—*Continued.*

<i>Amount brought forward,</i>		\$380,544 75
<i>Secretary's Department.</i>		
Secretary's salary,	\$3,500 00	
1st and 2d clerks,	4,200 00	
Chief of archives division,	1,983 33	
Extra clerks and messenger,	23,551 99	
Incidentals,	3,986 45	
Records, files, papers and documents in the Secretary's department,	4,616 90	
Exchange and distribution of public documents,	2,378 05	
Standard record ink,	420 95	
Indexing registration returns,	1,238 15	
		45,875 82
<i>Treasurer's Department.</i>		
Treasurer's salary,	\$5,000 00	
1st clerk,	2,500 00	
2d clerk,	2,000 00	
3d clerk,	1,400 00	
Cashier,	2,000 00	
Fund clerk,	1,400 00	
Receiving and paying tellers,	2,800 00	
Assistant book-keeper,	1,200 00	
Care and custody of trust deposits,	1,800 00	
Extra clerks,	3,886 81	
Incidentals,	6,391 67	
		80,378 48
Deputy Sealer Weights, Measures and Balances,		2,612 64
Legacy tax clerk,		1,800 00
<i>Auditor's Department.</i>		
Auditor's salary,	\$3,500 00	
1st and 2d clerks,	4,200 00	
Extra clerks,	6,701 10	
Incidentals,	786 49	
State printing expert,	1,500 00	
		16,687 59
<i>Attorney-General's Department.</i>		
Attorney-General's salary,	\$5,000 00	
Assistants and expenses,	23,585 46	
		28,585 46
<i>State House Expenses.</i>		
State House, care of building and grounds,	\$11,603 92	
Engineer's department,	10,034 99	
Watchmen and assistant watchmen,	11,100 00	
Firemen, assistant firemen, etc,	10,450 25	
Special messenger and porters,	4,583 33	
Matron State House,	800 00	
Sergeant-at-Arms' messengers,	4,749 46	
<i>Amounts carried forward,</i>	\$53,321 95	\$506,484 74

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amounts brought forward, . . .</i>	\$53,321 95	\$506,484 74
Fuel and lights,	24,253 28	
Elevator expenses,	6,800 00	
Telephones,	3,825 70	
Commonwealth building expenses,		88,900 93
		4,384 78
<i>State Printing.</i>		
Printing Public Documents,	\$63,411 62	
General Laws,	3,264 85	
Blue Book,	6,287 26	
Term reports,	1,554 40	
Assessors' books and blanks,	600 54	
Printing and distributing ballots for elections,	7,166 33	
Supplement to the Statutes,	11,896 71	
Publication of Early Acts and Resolves,	6,327 54	
Publishing laws,	500 00	
Registration books and blanks, indexing returns and editing registration report,	2,467 21	
Purchase of paper for the Commonwealth,	30,272 54	
Preparation of tables and indexes relating to the Statutes,	500 00	
Codification of election laws,	700 00	
Printing Manual General Court,	3,149 73	
Printing Military and Naval History of Massachusetts,	3,769 63	
Blank forms for town officers,	2,429 43	
Printing decennial census,	15,887 51	
Extra copies special report Commissioners on Cattle,	281 43	
Special report on gypsy moth,	300 00	
Massachusetts Revolutionary Records,	5,943 04	
Extra copies report Commissioners on Docks,	1,388 65	
Report Board of Health on Neponset meadows,	737 06	
Extra copies report Commissioners to investigate Institutions,	17 60	
Extra copies report Highway Commission,	700 43	
Report Board Education on Truancy,	99 14	
		169,652 65
<i>Supreme Judicial Court.</i>		
Judges' salaries and expenses,	\$53,000 00	
Clerk,	3,000 00	
Reporter,	6,088 98	
Expenses,	932 75	
Officers and messenger of the Supreme Judicial Court,	2,400 00	
<i>Amounts carried forward,</i>	\$65,421 73	\$768,723 10

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amounts brought forward, . . .</i>	\$65,421 73	\$768,723 10
Clerk to Supreme Judicial Court, Suffolk County, . . .	1,500 00	
Supreme Judicial Court clerks, . . .	2,142 63	69,064 36
<i>Superior Court.</i>		
Judges' salaries and expenses, . . .	. . . .	108,500 00
<i>Probate and Insolvency Courts.</i>		
Judges' salaries,	\$47,244 17	
Registers and assistants,	42,100 00	
Clerk to register in Suffolk County,	1,200 00	
Clerks to registers of probate and insolvency courts,	19,818 23	
Expenses of courts of insolvency,	3,321 17	
District attorneys,	19,950 00	
Assistant district attorneys,	11,467 10	
Attorneys' clerk for Suffolk district,	1,800 00	146,400 67
<i>Tax Commissioners' Department.</i>		
Tax Commissioner,	\$3,500 00	
1st and 2d clerks,	3,500 00	
Extra clerks,	15,031 33	
Contingent,	2,718 52	
Expenses State valuation,	2,787 86	27,537 71
<i>Commissioners of Savings Banks.</i>		
Salaries,	\$9,500 00	
Clerks,	4,405 00	
Expenses,	2,525 74	16,430 74
<i>Insurance Commissioner.</i>		
Salary,	\$3,500 00	
Deputy,	2,459 68	
Actuary,	2,000 00	
Examiner,	1,698 93	
Clerks,	4,700 00	
Extra clerks,	20,070 00	
Expenses,	3,460 37	37,888 98
<i>Harbor and Land Commissioners.</i>		
Salaries,	\$6,382 14	
Engineer, etc.,	5,916 06	
Travel,	515 15	
Expenses,	650 40	13,463 75
<i>Railroad Commissioners.</i>		
Salaries,	\$10,896 51	
Clerks,	3,533 34	
Accountant,	2,500 00	
<i>Amounts carried forward, . . .</i>	\$16,929 85	\$1,188,009 31

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amounts brought forward, . . .</i>	\$16,929 85	\$1,188,009 31
Experts,	3,252 00	
Inspectors,	4,943 39	
Expenses,	7,461 32	32,586 56
<i>Civil Service Commission.</i>		
Compensation and expenses, . . .	\$1,875 00	
Chief examiner,	3,000 00	
Secretary,	2,000 00	
Registrar of labor,	2,000 00	
Expenses,	11,966 21	20,841 21
<i>Gas and Electric Light Commissioners.</i>		
Salaries,	\$8,000 00	
Clerk,	2,720 00	
Expenses,	5,243 78	15,963 78
<i>Controller of County Accounts.</i>		
Salary,	\$2,500 00	
Deputies,	3,300 00	
Expenses,	1,157 22	6,957 22
<i>Bureau of Statistics of Labor.</i>		
Chief,	\$2,958 34	
1st and 2d clerks,	3,620 83	
Clerks and expenses,	8,092 44	
Special agents,	1,200 00	
Statistics of manufactures, . . .	5,586 50	
Rent,	6,050 00	27,508 11
Commissioner of Public Records, . .	. . .	4,551 61
<i>State Board of Arbitration.</i>		
Salaries,	\$6,000 00	
Clerk,	1,200 00	
Expenses,	3,090 74	10,290 74
Commissioners on Nautical Training School,	\$68,262 94	
Commission on Topographical Survey and Map of Massachusetts,	24,296 30	
Commissioners on Inland Fisheries and Game,	14,236 70	
Cattle Commissioners,	262,155 44	
Assayer and Inspector of Liquors, . .	1,200 00	
Inspectors of Gas Meters,	3,956 49	
Board of Registration in Pharmacy, .	5,797 54	
Metropolitan Park Commission, . . .	460 01	
Commission to investigate State institutions,	4,370 34	
<i>Amounts carried forward, . . .</i>	\$384,735 76	\$1,306,708 54

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE—*Continued.*

<i>Amounts brought forward,</i> . . .	\$384,735 76	\$1,806,708 54
Commission on Province Laws, . . .	280 89	
Commission on System of Docks, . . .	4,669 07	
Commission on Laws relating to Taxation, . . .	4,429 70	
Old Colony Commission, . . .	248 41	
Committee on Relation between Street Railways and Municipal Corporations, . . .	2,065 27	
		396,428 60
State Fire Marshal, . . . . .	. . . . .	38,477 81
<i>State Board of Health.</i>		
Secretary,	\$3,000 00	
Clerks,	4,814 84	
Expenses,	7,186 57	
Adulteration of milk, food and drugs, . . .	12,202 69	
Purity of inland waters,	31,140 85	
		58,344 95
<i>Agricultural.</i>		
Board of Agriculture,—		
Secretary's salary,	\$2,500 00	
Secretary's clerks, etc.,	5,281 78	
Secretary's expenses,	502 23	
Incidentals,	786 89	
Members' travel,	1,351 51	
Agricultural societies,	20,344 68	
Massachusetts Agricultural Experimental Station,	10,000 00	
Massachusetts Agricultural College scholarships,	10,000 00	
Massachusetts Agricultural College,	10,000 00	
Massachusetts Agricultural College trustees, travel,	479 96	
State Dairy Bureau,	8,844 43	
Nails for marking trees,	154 47	
Abandoned farms,	235 67	
Commercial feed stuffs,	600 00	
Compensation of Inspectors of Animals and Provisions,	11,949 36	
Tuberculin test,	2,680 17	
		85,711 10
<i>Educational Expenses.</i>		
Agents, Board of Education,	\$15,078 95	
Members' travelling expenses,	1,064 00	
Aid to pupils in normal schools,	4,000 00	
Board of Education, incidentals,	2,012 95	
State Normal Art School,	19,478 22	
Perkins Institution and Massachusetts School for the Blind,	30,000 00	
<i>Amounts carried forward,</i>	\$71,634 12	\$1,885,666 00

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amounts brought forward, . . .</i>	\$71,634 12	\$1,885,666 00
Education of deaf pupils,	62,488 02	
Support of State normal schools,	100,343 17	
Aiding small towns to provide themselves with school superintendents,	59,895 83	
Aid to promote the establishment of free public libraries,	917 41	
Educational Museum,	451 20	
Board of Education, clerks and messenger,	1,829 76	
Tuition of children in small towns,	6,121 72	
Investigation of the subject of truancy,	500 00	
		304,181 23
<i>State Library.</i>		
Books,	\$6,499 64	
Librarian,	3,000 00	
Librarian's clerks,	3,536 67	
Contingent expenses,	2,509 82	
Index of current events,	1,000 00	
		16,546 13
<i>Charitable.</i>		
Expenses State Almshouse,	\$140,303 83	
Massachusetts School for the Feeble- minded,	35,362 67	
State lunatic paupers,	190,194 89	
Support of paupers by cities and towns,	87,735 87	
Burial of paupers,	10,581 18	
Transportation of State paupers,	18,322 78	
Temporary aid of paupers,	38,759 17	
Support and transportation of pauper in- fants,	30,874 19	
Indigent and neglected children,	93,751 39	
Expenses of contagious diseases,	3,420 50	
Medical examiners' fees,	322 10	
Pensions,	520 00	
Annuities,	4,884 76	
Massachusetts Charitable Eye and Ear Infirmary,	25,000 00	
Medfield Insane Asylum, maintenance,	32,169 28	
Massachusetts Hospital for Epileptics, maintenance,	11,852 33	
State paupers, special allowance,	44 10	
Education of children under charge Board Lunacy and Charity,	6,162 00	
		730,261 04
<i>Board of Lunacy and Charity.</i>		
Expenses of the Board of Lunacy and Charity,	\$5,735 08	
Auxiliary visitors, Board of Lunacy and Charity,	1,243 45	
		6,978 53
<i>Amount carried forward,</i>		\$2,943,632 93

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE—*Continued.*

<i>Amount brought forward,</i>		\$2,943,632 93
<i>Inspector of Institutions,—</i>		
Salary,	\$3,000 00	
Clerks,	5,078 64	
Expenses,	2,286 24	10,364 88
<i>Department In-Door Poor.</i>		
Superintendent's salary,	\$3,200 00	
Clerks,	29,860 66	
Expenses,	4,864 24	37,924 90
<i>Department Out-Door Poor.</i>		
Superintendent's salary,	\$2,500 00	
Clerks,	18,060 93	
Expenses,	4,544 14	25,105 07
<i>Military Department.</i>		
Adjutant-General's salary,	\$3,600 00	
1st and 2d clerks,	3,800 00	
Additional clerk,	2,000 00	
Extra clerks and messenger,	7,900 00	
Incidentals,	2,795 34	
Quartermaster's employees,	1,565 00	
Quartermaster's incidentals,	4,835 70	
Quartermaster's supplies,	22,653 26	
Military accounts,	4,248 42	
Militia bounty,	109,555 06	
Militia transportation,	17,821 33	
Militia rifle practice,	15,045 50	
Militia camp ground,	999 53	
Record of Massachusetts officers, sailors and marines,	1,954 05	
Armory rents,	36,900 00	
Repairs to uniforms,	8,753 42	
Expenses, care, heating and repairs to new armories,	19,373 60	
Janitors of armories,	4,439 83	
Surgeon-General's department,	2,506 83	
Furnishing Fall River armory,	1,504 19	
U. S. S. "Minnesota,"	3,846 30	276,097 36
<i>Expenses Resulting from the War of the Rebellion.</i>		
State and military aid,	\$653,809 79	
Commissioners on State Aid,—		
Salary,	2,500 00	
Clerks,	3,545 00	
Expenses,	92 44	
Agents,	5,014 99	
<i>Amounts carried forward,</i>	\$664,462 22	\$3,298,125 14

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amounts brought forward, . . .</i>	\$664,462 22	\$3,293,125 14
Postage, printing, etc., on account of State aid,	534 03	
State Pension Agent,	6,633 90	
Massachusetts Soldiers' Home,	63,916 00	
Indexing war records,	2,400 00	
Preserving war records,	912 05	
		738,858 20
<i>Reformatory.</i>		
District Police,	\$92,102 30	
General Superintendent of Prisons,	5,333 64	
Massachusetts Reformatory industries,	19,008 63	
Reformatory Prison for Women industries,	3,055 54	
State Prison industries,	258,743 45	
Expenses State Prison,	147,899 50	
Expenses Massachusetts Reformatory,	216,389 86	
Expenses Reformatory Prison for Women,	53,887 99	
Expenses State Farm,	125,218 87	
Expenses State Industrial School,	28,699 17	
Expenses Lyman School for Boys,	64,401 50	
Massachusetts Hospital for Dipsomaniacs and Inebriates,	20,000 00	
Support of Sarah Jane Robinson,	400 00	
Trustees Lyman and Industrial Schools,	575 67	
Trustees Lyman and Industrial School agents,	5,326 73	
Board of Commissioners of Prisons,—		
Secretary,	866 94	
Clerks,	2,565 34	
Travel,	2,055 75	
Expenses,	1,001 38	
Agents,	2,409 68	
Agent for aiding discharged convicts,	4,124 76	
Agent for aiding discharged female prisoners,	3,569 70	
Aiding prisoners discharged from Massachusetts Reformatory,	4,355 73	
Removal of prisoners to and from State and county prisons,	274 63	
Probation officers, compensation and expenses,	596 00	
Special report on employment of prisoners,	150 00	
Plans for prison for minor offenders,	211 00	
		1,063,223 76
<i>Public Buildings.</i>		
State Almshouse,	\$56,424 15	
State Prison,	1,034 47	
Massachusetts Reformatory,	12,852 73	
Reformatory Prison for Women,	2,061 00	
State Farm,	38,022 63	
<i>Amounts carried forward, . . .</i>	\$110,394 98	\$5,095,207 10

STATEMENT IV.— PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amounts brought forward, . . .</i>	\$110,394 98	\$5,095,207 10
State Industrial School, . . .	15,179 01	
State Normal School at Bridgewater, . .	12,887 88	
State Normal School at Framingham, . .	4,027 42	
State Normal School at Salem, . . .	68,255 69	
State Normal School at Worcester, . . .	1,609 00	
New normal school buildings, . . .	221,411 83	
Danvers Lunatic Hospital, . . .	29,511 18	
Medfield Insane Asylum, . . .	25,357 23	
Northampton Lunatic Hospital, . . .	7,000 00	
Taunton Lunatic Hospital, . . .	15,804 23	
Worcester Lunatic Hospital, . . .	20,873 80	
Westborough Insane Hospital, . . .	6,334 50	
Massachusetts Hospital for Dipsomaniacs and Inebriates, . . .	4,965 00	
Massachusetts School for Feeble-minded, .	42,645 74	
Massachusetts Hospital for Epileptics, .	20,159 82	
Massachusetts Agricultural College, . .	13,655 17	
		620,072 38
<i>Miscellaneous.</i>		
Abolition grade crossings loan sinking fund, . . .	\$69,787 00	
Medfield Insane Asylum loan sinking fund, . . .	16,994 00	
Metropolitan parks loan sinking fund, . .	3,350 00	
Massachusetts school fund, . . .	100,000 00	
Liquor licenses, . . .	219 83	
Collateral legacy tax, . . .	190 00	
Annual insurance tax, . . .	3,000 00	
Temporary loans, . . .	2,000,000 00	
Corporation tax, . . .	2,783,651 05	
National bank tax, . . .	566,186 05	
Foreign ships, . . .	6,168 04	
Construction of roads at Mashpee, . . .	300 00	
Construction of roads in Truro, . . .	500 00	
Gratuities, . . .	3,742 79	
Unclaimed dividends of insolvent corpora- tions, . . .	373 60	
Massachusetts State Firemen's Associa- tion, . . .	10,000 00	
Ballot boxes for cities and towns, . . .	3,065 38	
Escheated estates, . . .	6 73	
Premium on exchange, . . .	105 40	
Sterling interest, . . .	147,138 62	
Boundary line between Commonwealth and States of New Hampshire and Ver- mont, . . .	2,135 23	
Annuities, M. Johonnot, . . .	280 56	
<i>Amounts carried forward, . . .</i>	\$5,717,194 28	\$5,715,279 48

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amounts brought forward, . . .</i>	\$5,717,194 28	\$5,715,279 48
Expenses on account Province lands, . . .	3,476 23	
Charles River system of sewage disposal maintenance, . . .	30,913 26	
Neponset system sewage disposal maintenance, . . .	2,549 35	
North metropolitan system of sewage disposal maintenance, . . .	82,660 86	
Endowment of colleges for the benefit of agriculture and the mechanic arts, . . .	23,000 00	
Sales Worcester Lunatic Hospital land, . . .	500 00	
State printing contract, . . .	76 33	
Decennial census, . . .	45,559 10	
Extermination of the gypsy moth, . . .	155,826 30	
Bounties to Massachusetts volunteers, . . .	384 66	
Monuments on Antietam Battlefield, . . .	3,355 28	
Consolidation and arrangement of the statutes, . . .	18,646 26	
Dredging in Boston Harbor, . . .	61,400 87	
Massachusetts Institute Technology, . . .	29,000 00	
Danvers Lunatic Hospital loan, . . .	153,000 00	
Troy & Greenfield Railroad loan, . . .	370,000 00	
Improvement and navigation Connecticut River, . . .	755 25	
Premium on Massachusetts school fund securities, . . .	8,553 15	
Investigation Neponset meadows, . . .	131 40	
Improvement Sudbury meadows, . . .	3,588 74	
Atlas map of Massachusetts, . . .	943 57	
Bust of Samuel F. Smith, . . .	1,000 00	
Electoral College, . . .	208 00	
Tennessee Centennial Exposition, . . .	2,880 14	
Aiding towns in construction of better roads, . . .	12,017 43	
Restoration of Green Harbor, . . .	7,845 26	
Temporary quarters for the Senate, . . .	6,134 98	
Sewage disposal, Salem and Peabody, . . .	367 04	
Gift to battleship "Massachusetts," . . .	1,000 00	
Sewage disposal, Massachusetts School for Feeble-minded, . . .	526 08	
Robert G. Shaw monument parade, . . .	3,756 29	
Grant Monument, inaugural parade, . . .	17,029 14	
Expenses steamer "Ocean Gem," . . .	4,267 96	
Conservation of Connecticut River, . . .	110 34	
Channel from Osterville Bay to Vineyard Sound, . . .	1,848 53	
Protection of Agawam from Connecticut River, . . .	1,499 05	
Boundary lines between Gay Head and Chilmark, . . .	136 40	
<i>Amounts carried forward, . . .</i>	\$6,772,141 53	\$5,715,279 48

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Concluded.*

<i>Amounts brought forward, . . .</i>	\$6,772,141 53	\$5,715,279 48
Removal of wrecks from tide waters, . . .	344 25	
Special plans State House extension, . . .	750 00	
Premium on metropolitan parks loan fund, . . .	64,886 59	
Premium on metropolitan parks loan fund, series two, . . .	14,849 55	
		6,852,971 92
<i>Interest.</i>		
Abolition grade crossings loan, . . .	\$172,465 00	
Armory loan, . . .	42,000 00	
Boston, Hartford & Erie Railroad loan, . .	154,127 91	
Danvers Hospital loan, . . .	7,575 00	
Deposits, . . .	173,720 55	
Fitchburg Railroad securities loan, . . .	189,180 00	
Harbor improvement loan, . . .	8,750 00	
Massachusetts Hospital for Consumptives loan, . . .	4,500 00	
Massachusetts Hospital for Epileptics loan, . . .	4,850 00	
Medfield Insane Asylum loan, . . .	35,439 92	
Metropolitan parks loan, . . .	129,500 00	
Metropolitan parks loan, series two, . . .	45,500 00	
Metropolitan sewerage loan, . . .	178,062 70	
Metropolitan sewerage (Neponset valley) loan, . . .	20,250 00	
Metropolitan water loan, . . .	347,812 50	
State House loan, 1901, . . .	77,050 00	
State House construction loan, . . .	115,220 00	
State Highway loan, . . .	57,750 00	
Temporary loan, . . .	32,618 50	
Troy & Greenfield Railroad loan, . . .	18,500 00	
		1,814,872 08
		\$14,383,123 48

STATEMENT V. — EXPENSES AND PAYMENTS BELONGING TO 1896 AND 1897.

STATEMENT No. V.

REVENUE, EXPENDITURES AND PAYMENTS, 1897.

Summary Statement of Revenue received and Expenses paid and unpaid, accruing in or belonging to the Years 1896 and 1897.

Statement V.	Revenue.	1896.	1897.
	Corporate taxes and other sources, .	\$8,930,176 11	\$10,191,377 05
	State tax,	1,750,000 00	1,750,000 00
	Totals,	\$10,680,176 11	\$11,941,377 05
	<i>Ordinary Expenses.</i>		
	Legislative,	\$355,162 85	\$348,655 33
	Executive department,	28,585 52	29,957 47
	Secretary's department,	43,777 54	44,015 62
	Treasurer's department,	25,092 30	27,411 22
	Auditor's department,	15,359 41	15,311 00
	Attorney-General's department,	15,332 62	29,402 31
	State House expenses,	85,070 36	88,422 31
	Commonwealth building,	4,979 29	4,403 66
	State printing,	112,768 62	118,195 98
	Judiciary,	315,192 73	324,151 21
	Sundry commissioners,	558,788 69	555,597 21
	State Fire Marshal,	39,170 11	38,601 65
	State Board of Health,	15,559 44	16,050 70
	Adulteration of food and drugs,	11,499 55	11,562 11
	Purity of inland waters,	29,999 56	29,910 81
	Agriculture,	40,855 48	41,694 08
	State library,	13,298 16	15,506 53
	Educational,	195,199 62	192,779 74
	Charitable,	611,501 75	667,703 43
	Board of Lunacy and Charity,	78,221 40	80,345 84
	Military,	265,498 02	274,302 55
	Reformatory and correctional,	742,152 65	759,915 52
	Deputy Sealer Weights, Measures and Balances,	1,978 90	2,406 86
	Expenses State valuation,	2,776 66	2,787 86
	Construction of roads at Mashpee,	300 00	300 00
	State printing expert,	1,366 66	1,500 00
	Interest,	50,007 98	173,720 55
	Legacy tax clerk,	1,800 00	1,800 00
	Total ordinary expenses,	\$3,661,295 87	\$3,895,411 55
	<i>Exceptional Expenses and Payments.</i>		
		1896.	1897.
	Public buildings,	\$312,995 23	\$596,700 32
	Corporation tax,	2,726,397 70	2,783,661 06
	National bank tax,	579,393 86	566,186 06
	Foreign ships,	7,087 25	6,168 04
	State and military aid, Commissioners of State aid,	624,544 63	661,134 79
		10,967 63	11,194 89
	Am'ts carried forw'd,	\$3,661,295 87	\$3,895,411 55

STATEMENT V.—EXPENSES AND PAYMENTS BELONGING TO 1896 AND 1897.

EXPENDITURES AND PAYMENTS — *Continued.*

	1896.	1897.	1896.	1897.
<i>Am'ts brought forw'd,</i>			\$3,661,295 87	\$3,895,411 55
Postage, printing, etc.,				
account State aid, . .	\$502 00	\$494 43		
Charitable expenses, . .	2,250 61	3,043 76		
State Military and				
Naval Historian, . .	1,783 83	-		
Gratuities,	14,889 99	3,742 79		
Interest,	1,229,119 25	1,641,161 53		
Printing,	21,932 34	35,600 37		
Agricultural Experi-				
mental Station, . .	10,000 00	10,000 00		
Agricultural College				
scholarships, . .	10,000 00	10,000 00		
Massachusetts Agri-				
cultural College, . .	10,000 00	10,000 00		
Abolition grade cross-				
ings fund revenue, . .	-	69,787 00		
Massachusetts school				
fund revenue, . .	100,000 00	100,000 00		
Medfield Asylum fund				
revenue,	-	16,994 00		
Metropolitan parks				
fund revenue, . .	3,350 00	3,350 00		
Commonwealth's flats				
improvement fund				
revenue,	50,000 00	-		
Aid to promote the				
establishment of free				
public libraries, . .	1,193 59	965 95		
Publication of a list of				
officers, sailors and				
marines,	1,948 51	1,954 05		
Extraordinary ex-				
penses,	4,197 32	4,924 93		
Premiums of securities				
Massachusetts school				
fund,	-	8,558 15		
Massachusetts State				
Firemen's Associa-				
tion,	10,000 00	10,000 00		
Endowment of colleges				
for the benefit of				
agricultural and me-				
chanical arts, . .	22,000 00	23,000 00		
Construction of roads				
at Truro,	500 00	500 00		
Extra clerical assist-				
ance in care and cus-				
tody of trust deposits,				
Atlas map of Massa-				
chusetts,	943 57	-		
Extermination of the				
gypsy moth,	129,779 26	164,100 60		
Commission on Survey				
and Map of Massa-				
chusetts,	15,345 52	24,767 16		
Commissioners on Pub-				
lication of the Prov-				
ince laws,	10,370 88	-		
Metropolitan Park				
Commission,	37,266 80	-		
Escheated estates, . .	1,928 48	505 90		
Boundary lines be-				
tween Massachusetts,				
New Hampshire and				
Vermont,	2,839 61	2,135 23		
Support of normal				
schools,	69,210 06	100,343 17		
Annuities M. John-				
not,	300 00	230 56		
<i>Am'ts carried forw'd,</i>			\$3,661,295 87	\$3,895,411 55

STATEMENT V. — EXPENSES AND PAYMENTS BELONGING TO 1896 AND 1897.

EXPENDITURES AND PAYMENTS — *Continued.*

	1896.	1897.	1896.	1897.
<i>Am'ts brought forw'd,</i>			\$3,661,295 87	\$3,895,411 55
State Pension Agent,	\$6,489 41	\$6,761 38		
State Prison Industries,	259,983 91	259,670 44		
General Superintendent of Prisons,	5,084 53	5,345 45		
Massachusetts Reformatory Industries,	19,326 20	33,660 10		
Reformatory Prison for Women Industries,	1,832 27	2,997 00		
Publication of course of study in drawing,	82 55	-		
Investigation of truancy,	114 46	500 00		
Massachusetts Hospital for Dipseomaniacs, expenses of maintenance,	20,000 00	20,000 00		
Unclaimed dividends from insolvent corporations,	257 29	191 49		
Trustees Massachusetts Soldiers' Home,	56,946 48	63,916 00		
Ballot boxes for cities and towns,	2,648 61	3,471 76		
Massachusetts Charitable Eye and Ear Infirmary,	20,000 00	25,000 00		
Annual insurance companies' tax,	2,000 00	3,000 00		
Index of registration returns,	2,000 00	1,238 15		
Charles River valley system of sewage disposal,	32,709 05	30,607 82		
North metropolitan system of sewage disposal,	76,201 81	86,509 40		
Collateral legacy tax, expenses,	233 41	218 60		
Nails for marking trees,	133 34	47 17		
Abandoned farms,	283 00	419 54		
Worcester Lunatic Hospital loan,	345,000 00	-		
Troy & Greenfield Railroad loan,	1,000 00	370,000 00		
Temporary loans,	3,385,000 00	2,000,000 00		
Premium on exchange,	375 56	105 40		
Sterling interest,	132,003 81	147,138 62		
Commissioners on System of Docks,	11,146 94	2,888 40		
Old Colony Commission,	426 49	243 41		
Indexing war records,	2,000 00	2,400 00		
State House extension, expenses of removal and care,	118 00	-		
Licenses in summer resorts,	208 18	315 75		
Metropolitan District Commission,	222 70	-		
Bounty fund loan,	500 00	-		
Danvers Lunatic Hospital loan,	447,000 00	153,000 00		
Worcester Polytechnic Institute,	3,000 00	-		
Decennial census,	115,695 89	89,255 57		
Improvement Sudbury meadows,	5,586 04	3,368 74		
<i>Am'ts carried forw'd,</i>			\$3,661,295 87	\$3,895,411 55

STATEMENT V.—EXPENSES AND PAYMENTS BELONGING TO 1896 AND 1897.

EXPENDITURES AND PAYMENTS—*Continued.*

	1896.	1897.	1896.	1897.
<i>Am'ts brought forw'd,</i>			\$3,661,295 87	\$3,895,411 55
Statue of Charles Dev- ens,	\$3,250 00	-		
Protection of Aga- wam,	1,655 33	\$1,499 05		
Investigation Neponset meadows,	636 80	-		
Sewage disposal Salem and Peabody,	2,184 88	-		
International Exposit- tion, Atlanta, Ga., . .	3,763 01	-		
Supplement Public Statutes,	2,190 27	13,284 01		
Bounties to Massachu- setts volunteers, . .	14,676 17	396 91		
Dredging in Boston har- bor,	98,590 66	40,849 24		
Boundary between Gay Head and Chilmark, .	-	136 40		
Channel from Osterville Bay,	-	1,929 53		
Improvement of naviga- tion, Connecticut River,	-	755 25		
Commission on Laws relating to Taxation, .	689 10	10,126 80		
Commission on Uniform Legislation,	675 05	-		
Commission to investi- gate institutions, . .	1,923 23	4,170 34		
Committee on Relations between Street Rail- ways and Municipal Corporations,	-	3,411 66		
Index of current events, Massachusetts Institute Technology,	1,000 00	1,000 00		
Report of Board of Ed- ucation on truancy, . .	-	467 84		
Publishing courses of studies in elementary schools,	159 45	-		
Medfield Insane Asy- lum maintenance, . .	49,999 17	39,722 56		
Massachusetts Hospital for Epileptics main- tenance,	-	16,268 32		
Furnishing Fall River armory,	356 67	1,315 30		
Preserving war records, Neponset valley system sewage disposal, . . .	-	1,587 75		
Life insurance com- panies' tax,	232 50	2,566 85		
Liquor licenses,	125 00	-		
Gift to battleship "Mas- sachusetts,"	-	219 33		
Bust of Samuel F. Smith,	1,000 00	1,000 00		
Temporary quarters for Senate,	1,000 00	-		
Conservation of Con- necticut River,	4,811 47	6,017 98		
Compensation of in- spectors of animals, .	846 52	110 34		
Establishment of textile schools,	8,430 85	11,837 35		
Plans of prisons for minor offenders, . . .	25,000 00	-		
	289 50	-		
<i>Am'ts carried forw'd,</i>			\$3,661,295 87	\$3,895,411 55

STATEMENT V. — EXPENSES AND PAYMENTS BELONGING TO 1896 AND 1897.

EXPENDITURES AND PAYMENTS — *Concluded.*

	1896.	1897.	1896.	1897.
<i>Am'ts brought forw'd,</i>			\$3,661,295 87	\$3,895,411 56
McTammany voting machines,	\$12,500 00	-		
Restoration of Green Harbor,	2,238 24	\$7,407 38		
Robert G. Shaw monument parade,	-	8,756 29		
Consolidation and arrangement of Statutes,	7,048 66	12,708 29		
Aiding towns in construction of better roads,	11,962 50	12,000 00		
Electoral College,	-	208 00		
Disposal of sewage at Massachusetts School for Feeble-minded,	17,476 04	526 08		
Grant monument inaugural parade,	-	17,029 14		
Tennessee Centennial Exposition,	-	3,346 04		
Expenses of steamer "Ocean Gem,"	-	4,267 96		
Special plans, State House extension,	-	750 00		
Tuberculin test,	-	2,680 17		
State printing contract,	-	76 38		
Sewer assessment on Commonwealth property in Worcester,	501 06	-		
Monuments on Antietam Battlefield,	543 76	5,796 16		
United States direct tax of 1861,	18,095 60	-		
Painting State House,	216 64	-		
Funeral of late Gov. Frederic T. Greenhalge,	11,857 34	-		
Memorial to Gov. John Hancock,	3,000 00	-		
			11,820,364 91	10,373,510 06
			\$15,481,660 78	\$14,268,921 61

STATEMENT VI.—EXPENSES BELONGING TO 1896 AND 1897.

STATEMENT No. VI.

STATEMENT OF EXPENSES PROPERLY BELONGING TO THE YEARS 1896 AND 1897, WITH APPROPRIATIONS FOR 1897.

[The *ordinary* and *exceptional* expenses in this statement are separately shown in Statement No. V.]

[For details of expenses for 1897 see Statement No. VII.]

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
<i>Detail</i>	<i>Legislative Department.</i>			
104	Senate compensation, . . .	\$30,750 00	\$30,750 00	\$30,750 00
104	Senate travel,	3,080 00	3,080 00	3,200 00
105	House compensation, . . .	180,750 00	182,250 00	182,250 00
105	House travel,	19,041 00	18,320 00	20,000 00
106	Clerks, Senate and House,	6,000 00	6,000 00	6,000 00
106	Assistant clerks, Senate			
	and House,	6,263 00	6,011 67	7,000 00
107	Chaplains, Senate and			
	House,	600 00	600 00	600 00
108	Sergeant-at-Arms' salary,	3,500 00	3,500 00	3,500 00
108	Sergeant-at-Arms' first			
	clerk,	2,200 00	2,200 00	2,200 00
108	Sergeant-at-Arms' ste-			
	nographer,	800 00	800 00	800 00
108	Sergeant-at-Arms' con-			
	tingent,	38 90	40 25	300 00
109	Doorkeepers, messengers			
	and pages,	29,800 00	29,809 00	34,500 00
110	Printing and binding for			
	Senate,	8,384 50	6,785 06	30,000 00
111	Printing and binding for			
	House,	17,593 15	16,386 52	1—
112	Printing and binding			
	Manual of the General			
	Court,	2,785 49	3,149 73	3,450 00
113	Stationery for the Senate,	665 78	661 38	900 00
114	Stationery for the House,	1,339 07	1,383 28	1,500 00
115	Stationery and printing			
	ordered by Sergeant-			
	at-Arms,	814 55	949 94	1,000 00
116	Legislative contingent, . .	3,072 58	3,501 73	7,000 00
117	Expenses of legislative			
	committees,	37,483 33	32,204 49	32,500 00
118	Witness fees before com-			
	mittees,	251 50	272 28	500 00
		\$355,162 85	\$348,655 33	\$367,950 00

¹ Joint appropriation with Senate.

STATEMENT VI. — EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
<i>Detail</i>	<i>Executive Department.</i>			
119	Governor's salary, . . .	\$1,440 86	\$7,870 97	\$8,000 00
119	Lieutenant-Governor, act- ing Governor, . . .	5,366 67	129 03	—
120	Lieutenant-Governor and Council, pay and travel,	8,822 55	9,744 93	9,900 00
121	Governor's private secre- tary,	2,500 00	2,500 00	2,500 00
122	Executive stenographer,	1,000 00	1,300 00	1,500 00
123	Executive clerk, . . .	2,000 00	2,000 00	2,000 00
124	Messenger,	1,200 00	1,200 00	1,200 00
125	Executive contingent, .	2,648 04	1,472 53	3,000 00
126	Executive postage, print- ing, etc.,	640 23	452 44	800 00
127	Council contingent, . .	2,498 59	2,970 75	4,000 00
128	Council postage, printing, etc.,	468 58	316 82	500 00
		\$28,585 52	\$29,957 47	\$33,400 00
129	Extraordinary expenses,	\$4,197 32	\$4,924 93	\$15,000 00
	<i>Secretary's Department.</i>			
130	Secretary's salary, . . .	\$3,500 00	\$3,500 00	\$3,500 00
130	1st, 2d and 3d clerks, .	6,000 00	4,200 00	4,200 00
130	Chief of archives division,	—	2,000 00	3,200 00
130	Extra clerks and mes- senger,	22,243 45	21,968 66	22,000 00
130	Secretary's cashier, . .	1,000 00	1,000 00	1,500 00
130	Incidentals,	3,890 11	3,660 14	4,265 00
		\$36,633 56	\$36,328 80	\$38,665 00
131	Exchange and distribu- tion of Public Docu- ments,	\$1,977 91	\$2,473 19	\$2,000 00
132	Records, files, papers and documents in the Sec- retary's department, .	\$5,036 23	\$4,771 93	\$5,000 00
133	Standard record ink, . .	\$129 84	\$441 70	\$500 00
134	Index of registration re- turns,	\$2,000 00	¹\$1,238 15	—
	Purchase of regimental histories,	—	—	\$2,000 00

¹ Paid from appropriation of 1896.

STATEMENT VI.—EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC.—*Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
<i>Detail</i>	<i>Treasurer's Department.</i>			
135	Treasurer's salary, . .	\$5,000 00	\$5,000 00	\$5,000 00
135	1st, 2d and 3d clerks, . .	5,900 00	5,900 00	5,900 00
135	Fund clerk and cashier, .	3,400 00	3,400 00	3,400 00
135	Receiving and paying tellers,	2,800 00	2,800 00	2,800 00
135	Assistant book-keeper, .	1,170 96	1,200 00	1,200 00
135	Extra clerks and mes- senger,	1,739 48	3,679 01	4,175 00
135	Incidentals,	5,081 86	5,432 21	5,000 00
		\$25,092 30	\$27,411 22	\$27,475 00
136	Legacy tax clerk, . . .	\$1,800 00	\$1,800 00	\$1,800 00
137	Collateral legacy tax ex- penses,	\$233 41	\$213 60	\$750 00
138	Extra clerical assistance in care and custody of trust deposits, . . .	\$1,800 00	\$1,800 00	\$1,800 00
139	Deputy Sealer of Weights, Measures and Balances, . . .	\$1,978 90	\$2,406 86	\$4,800 00
	<i>Auditor's Department</i>			
140	Auditor's salary, . . .	\$3,500 00	\$3,500 00	\$3,500 00
140	1st and 2d clerks, . . .	4,200 00	4,200 00	4,200 00
140	Extra clerks, etc., . . .	6,732 10	6,701 10	7,000 00
140	Incidentals,	927 31	909 90	1,500 00
		\$15,359 41	\$15,311 00	\$16,200 00
141	State printing expert, .	\$1,366 66	\$1,500 00	\$1,500 00
142	<i>Attorney-General's Dep't.</i>			
	Attorney-General's sal- ary,	\$5,000 00	\$5,000 00	\$5,000 00
	Assistant Attorney-Gen- eral,	1,250 00	—	—
	Second Assistant Attor- ney-General,	750 00	—	—
142	Attorney-General's ex- penses,	8,332 62	24,402 31	36,000 00
		\$15,332 62	\$29,402 31	\$41,000 00

STATEMENT VI. — EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
<i>Detail</i>	<i>State House Expenses.</i>			
143	Care of building and grounds, . . .	\$13,443 04	\$11,208 32	\$25,000 00
144	Engineer's department, .	9,760 00	10,059 98	10,100 00
145	Watchmen and assistant watchmen, . . .	11,100 00	11,100 00	11,100 00
146	Firemen, oilers, etc., .	10,400 00	10,458 59	10,500 00
147	Special messenger and porters, . . .	4,400 00	4,600 00	4,600 00
148	Sergeant-at-Arms' messengers, . . .	5,013 86	4,749 46	5,050 00
149	Fuel and lights, . . .	20,125 43	24,920 68	25,000 00
150	Elevator expenses, . .	6,634 41	6,800 00	6,800 00
151	Telephones, . . .	3,393 62	3,725 28	4,000 00
152	State House matron, . .	800 00	800 00	800 00
153	Commonwealth building, Military Museum, . .	4,979 29	4,403 66	5,900 00
		-	-	1,500 00
		\$90,049 65	\$92,825 97	\$110,350 00
	State House extension expenses, . . .	\$118 00	-	-
	<i>State Printing.</i>			
154	Printing Public Documents, . . .	\$54,495 79	¹ \$66,512 88	\$55,000 00
155	Printing General Laws, .	3,283 50	3,264 85	4,000 00
156	Printing Blue Book, . .	6,247 53	6,287 26	7,000 00
157	Term reports, . . .	1,223 10	1,554 40	2,000 00
158	Assessors' books and blanks, . . .	632 47	600 54	1,500 00
159	Printing and distributing ballots for elections, .	10,001 46	7,166 33	10,000 00
160	Publication of Early Acts and Resolves, . . .	7,807 55	6,979 21	7,000 00
161	Publishing Laws, . . .	500 00	500 00	500 00
162	Registration books and blanks, indexing returns and editing registration report, . .	2,289 44	2,667 53	2,500 00
163	Purchase of paper for the Commonwealth, . .	33,595 33	29,142 19	30,000 00
164	Preparation of tables and indexes relating to the statutes of the present year and previous years, . . .	500 00	500 00	500 00
	<i>Am'ts carried forward,</i>	\$120,576 17	\$125,175 19	\$120,000 00

¹ \$7,019.69 paid from appropriation of 1896.

STATEMENT VI. — EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
	<i>Am'ts brought forward,</i>	\$120,576 17	\$125,175 19	\$120,000 00
Detail	<i>State Printing — Con.</i>			
	Report of contested elec- tion cases, . . .	-	-	200 00
165	Printing report of Com- mission on Gypsy Moth, . . .	-	300 00	300 00
	Printing additional copies of report of the Joint Board on Charles River, . . .	655 08	-	-
	Printing and distributing Massachusetts Military and Naval History, .	3,769 63	-	-
166	Printing Massachusetts Revolutionary Records, Printing extra copies re- port of Board of Regis- tration in Medicine, .	3,007 63	5,943 04	6,457 02
	Printing extra copies of the report of the Met- ropolitan Sewerage Commission, . . .	15 00	-	-
	Printing extra copies of the report of the Library Commission, .	426 21	-	-
	Printing extra copies of the report of the Com- missioner of Public Records, . . .	111 99	-	-
	Printing additional copies of the Harbor and Land Commission- ers' report, . . .	40 76	-	-
167	Codification of statute relating to elections, .	178 10	-	-
168	Blank forms for town officers, etc., . . .	-	1 700 00	500 00
169	Printing decennial cen- sus, . . .	3,924 00	2,425 79	4,500 00
	Publishing Bradford's History of Plymouth Plantation, . . .	-	15,887 51	10,000 00
170	Printing additional copies report of Com- missioners on Docks, .	-	-	2,000 00
		-	1,388 65	1,388 65
	<i>Am'ts carried forward,</i>	\$132,704 52	\$151,820 18	\$145,845 67

* \$200 paid from 1896 appropriation.

* \$5,887.51 paid from 1896 appropriation.

STATEMENT VI.—EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
	<i>Am'ts brought forward,</i>	\$132,704 52	\$151,820 18	\$145,345 67
Detail	<i>State Printing — Con.</i>			
171	Printing additional copies report of Commission to investigate Institutions, . . .	-	17 60	18 00
172	Special report on employing prisoners, . .	-	239 65	900 00
173	Additional copies of report of Committee on Investigation of Cattle in Lowell and Dracut, .	-	281 43	400 00
174	Additional copies report of Highway Commission, . . .	568 81	700 43	750 00
	Additional copies report of Metropolitan District Commission, . .	427 77	-	-
	Printing report of Governor Greenhalge commemoration exercises, . . .	999 86	-	-
175	Printing report Board of Health on Neponset meadows, . . .	-	1 737 06	-
		\$134,700 96	\$153,796 35	\$147,413 67
	<i>Judiciary.</i>			
176	Supreme Court judges' salaries and expenses, .	\$53,000 00	\$53,000 00	*\$3,500 00
176	Clerk, . . .	3,000 00	3,000 00	3,000 00
176	Reporter of decisions, .	6,000 00	6,000 00	6,000 00
176	Expenses Supreme Judicial Court, . . .	1,140 38	875 87	2,000 00
176	Officers and messengers of Supreme Court, . .	2,400 00	2,400 00	2,400 00
176	Supreme Judicial Court clerks, . . .	1,958 13	2,116 75	3,000 00
176	Supreme Judicial Court, Suffolk County, . . .	1,500 00	1,500 00	1,500 00
	<i>Superior Court</i>			
177	Judges' salaries and expenses, . . .	99,950 01	108,500 00	108,500 00
	<i>Am'ts carried forward,</i>	\$168,948 52	\$177,392 62	\$129,900 00

* Paid from 1896 appropriation.

* No appropriation required for salaries.

STATEMENT VI.—EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
	<i>Am'ts brought forward,</i>	\$168,948 52	\$177,392 62	\$129,900 00
Detail	<i>Probate and Insolvency Courts</i>			
178	Judges' salaries, . . .	46,002 90	46,910 83	47,600 00
178	Registers and assistants,	42,100 00	42,100 00	42,100 00
178	Clerk to register of Suffolk County, . . .	1,200 00	1,200 00	1,200 00
178	Clerks to registers of probate and insolvency,	18,772 76	19,764 35	23,450 00
178	Expenses of courts of insolvency, . . .	3,018 55	3,466 31	2,500 00
	Uniform practice and procedure in courts of probate and insolvency,	2,500 00	-	-
179	District attorneys and assistants, . . .	30,850 00	31,517 10	31,650 00
179	Attorney's clerk for Suffolk district, . . .	1,800 00	1,800 00	1,800 00
	Forms of pleading in criminal cases, . . .	-	-	4,000 00
		\$315,192 78	\$324,151 21	\$284,200 00
	<i>Tax Commissioner's Department.</i>			
180	Tax Commissioner and Commissioner of Corporations, . . .	\$3,500 00	\$3,500 00	\$3,500 00
180	1st and 2d clerks, . . .	3,500 00	3,500 00	3,500 00
180	Extra clerks, . . .	14,763 99	14,953 49	16,000 00
180	Contingent, . . .	3,253 43	2,815 14	3,200 00
		\$25,017 42	\$24,768 63	\$26,200 00
181	Expenses State valuation,	\$2,776 66	\$2,787 86	\$3,000 00
	<i>Commissioners of Savings Banks.</i>			
182	Salaries, . . .	\$9,500 00	\$9,500 00	\$9,500 00
182	Clerks, . . .	4,230 32	4,476 00	6,000 00
182	Expenses, . . .	2,756 16	2,429 02	3,300 00
		\$16,486 48	\$16,405 02	\$18,800 00
	<i>Insurance Commissioner.</i>			
183	Salary, . . .	\$3,500 00	\$3,500 00	\$3,500 00
183	Deputy, . . .	2,500 00	2,469 68	2,500 00
	<i>Am'ts carried forward,</i>	\$6,000 00	\$5,959 68	\$6,000 00

STATEMENT VI.—EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
	<i>Am'ts brought forward,</i>	\$6,000 00	\$5,959 68	\$6,000 00
Detail	<i>Insurance Commissioner</i>			
	— Con.			
183	Actuary,	2,000 00	2,000 00	2,000 00
183	Examiner,	919 86	1,618 28	2,000 00
183	Clerks,	4,700 00	4,648 39	4,700 00
183	Extra clerks,	18,806 36	20,200 00	20,200 00
183	Expenses,	3,851 24	3,981 29	4,500 00
		\$36,276 96	\$38,407 64	\$39,400 00
	<i>Harbor and Land Commissioners.</i>			
184	Salaries,	\$6,400 00	\$6,382 14	\$6,400 00
184	Engineer, salary and expenses,	5,994 70	5,995 60	6,000 00
184	Travel,	572 85	557 25	600 00
184	Expenses,	804 29	760 23	800 00
185	Expenses in connection with the Province lands in Provincetown,	3,497 21	3,497 43	3,500 00
186	Removal of wrecks from tide-waters,	299 00	344 25	5,000 00
187	Dredging in Boston harbor,	98,590 66	140,849 24	—
188	Protection of Agawam from Connecticut River,	1,655 33	1,499 05	1,500 00
189	Boundary line between Gay Head and Chilmark,	—	136 40	2,000 00
190	Channel from Osterville Bay to Vineyard Sound,	—	1,929 53	8,500 00
191	Improvement of navigation Connecticut River,	—	755 25	2,500 00
		\$117,814 04	\$62,706 37	\$36,800 00
	<i>Railroad Commissioners.</i>			
192	Salaries,	\$10,653 45	\$11,000 00	\$11,000 00
192	Clerks,	3,500 00	3,550 00	3,700 00
192	Accountant,	2,500 00	2,500 00	2,500 00
192	Experts,	3,288 00	3,090 00	3,800 00
192	Expenses,	6,182 65	6,895 48	8,550 00
192	Inspectors,	4,945 19	4,991 42	5,000 00
		\$31,069 29	\$32,026 90	\$34,550 00

¹ Paid from 1896 appropriation.

STATEMENT VI. — EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
<i>Detail</i>	<i>Civil Service Commission.</i>			
193	Commissioners' services and expenses, . . .	\$1,885 00	\$1,830 00	\$2,000 00
193	Chief examiner, salary, . . .	3,000 00	3,000 00	3,000 00
193	Secretary,	2,000 00	2,000 00	2,000 00
193	Registrar of labor, . . .	1,932 89	2,000 00	2,000 00
193	Clerks and expenses, . . .	10,997 53	13,828 62	15,000 00
		\$19,815 42	\$22,658 62	\$24,000 00
	<i>Gas and Electric Light Commissioners.</i>			
194	Salaries,	\$8,000 00	\$8,000 00	\$8,000 00
194	Clerks,	2,720 00	2,720 00	3,000 00
194	Expenses,	2,111 43	5,262 85	5,500 00
		\$12,831 43	\$15,982 85	\$16,500 00
	<i>Controller of County Accounts.</i>			
195	Salary,	\$2,500 00	\$2,500 00	\$2,500 00
195	Deputies,	3,300 00	3,300 00	3,300 00
195	Expenses,	949 62	1,113 01	1,200 00
		\$6,749 62	\$6,913 01	\$7,000 00
	<i>Bureau of Statistics of Labor.</i>			
196	Chief,	\$2,500 00	\$3,000 00	\$3,000 00
196	First and second clerks, . .	3,300 00	3,650 00	3,650 00
196	Extra clerks and expenses,	5,999 95	5,999 97	6,000 00
196	Special agents,	—	1,400 00	1,400 00
196	Statistics of manufactures,	6,350 00	6,650 00	6,500 00
196	Rent of rooms, 20 Beacon street, etc,	6,050 00	6,050 00	6,050 00
196	Contingent,	500 92	499 65	500 00
196	Licenses in summer resorts,	208 18	315 75	400 00
		\$24,909 05	\$27,565 37	\$27,500 00
197	Commission on Laws relating to Taxation, . .	\$689 10	\$10,126 80	—
198	Commissioner on Public Records,	\$4,736 16	\$4,435 18	\$4,800 00

* \$150 paid from 1896 appropriation.

* Deficiency.

STATEMENT VI.—EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
Detail	<i>State Board of Arbitration.</i>			
199	Salaries,	\$6,000 00	\$6,000 00	\$6,000 00
199	Clerk,	1,200 00	1,200 00	1,200 00
199	Expenses,	4,091 86	3,198 87	5,000 00
		\$11,291 86	\$10,398 87	\$12,200 00
200	Assayer and Inspector of Liquors,	\$1,200 00	\$1,200 00	\$1,200 00
201	Inspectors of Gas Meters,	\$3,923 84	\$4,055 97	\$4,100 00
202	Commission on Topographical Survey,	\$15,345 52	\$24,767 16	\$25,100 00
	Commissioner of Province Laws,	\$10,370 88	—	—
203	Commission on System of Docks,	\$11,146 94	¹ \$2,888 40	—
	Atlas map of Massachusetts,	\$943 57	—	—
204	Commissioners on Inland Fisheries and Game,	\$16,093 39	² \$13,662 30	\$15,132 54
205	Commissioners on Nautical Training School,	\$53,808 88	\$67,385 76	\$69,500 00
206	Board of Registration in Pharmacy,	\$6,050 36	\$5,825 38	\$7,500 00
207	Cattle Commissioners,	\$269,365 07	\$245,184 56	\$250,000 00
	Metropolitan Park Commissioners,	\$37,266 80	—	—
208	Ballot Law Commissioners,	\$1,803 59	\$1,500 00	\$2,000 00
209	State Fire Marshal,	\$39,170 11	\$38,601 65	\$39,900 00
	Commission on Uniform Legislation in United States,	\$675 05	—	\$932 82

¹ Paid from 1896 appropriation.² \$836.15 paid from 1896 appropriation.

STATEMENT VI.—EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
Detail				
210	Commission to Investigate Institutions, . .	\$1,923 28	¹ \$4,170 34	\$1,100 00
211	Old Colony Commission, . .	\$426 49	\$243 41	\$500 00
212	Committee on Relations between Street Railways and Municipal Corporations, . .	-	\$3,411 66	\$11,000 00
	Commission on Torrens System Land Transfer, . .	-	-	\$3,000 00
	Metropolitan District Commission, . .	\$222 70	-	-
	<i>State Board of Health.</i>			
213	Secretary	\$3,000 00	\$3,000 00	\$3,000 00
213	Clerks,	5,158 88	4,742 99	} 13,000 00
213	Expenses,	7,400 56	7,307 71	
214	Adulteration of milk, food and drugs, . .	11,499 55	11,562 11	11,500 00
215	Purity of inland waters, . .	29,999 56	29,910 81	30,000 00
		\$57,058 55	\$56,523 62	\$57,500 00
	<i>Agricultural.</i>			
	Board of Agriculture, —			
216	Secretary's salary, . .	\$2,500 00	\$2,500 00	\$2,500 00
216	Secretary's clerks, etc., . .	5,600 00	5,600 00	5,600 00
216	Secretary's expenses, . .	492 42	500 00	500 00
217	Incidentals,	800 00	800 00	800 00
218	Members' travel,	1,600 03	1,527 92	1,900 00
219	Agricultural societies, . .	20,684 12	20,344 68	21,000 00
220	Agricultural Experiment Station,	10,000 00	10,000 00	10,000 00
221	Massachusetts Agricultural College scholarships,	10,000 00	10,000 00	10,000 00
222	Massachusetts Agricultural College,	10,000 00	10,000 00	10,000 00
223	Massachusetts Agricultural College, trustees' travel and expenses, . .	479 96	521 08	800 00
224	Nails for marking trees, . .	133 34	47 17	200 00
225	State Dairy Bureau, . .	8,693 95	8,700 40	8,700 00
226	Abandoned farms, . .	283 00	² 419 54	-
227	Commercial feed stuffs, . .	-	1,200 00	1,200 00
		\$71,271 82	\$72,160 79	\$73,200 00

¹ \$3,070.34 paid from 1896 appropriation.² Paid from 1896 appropriation.

STATEMENT VI. — EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
Detail				
228	Extermination of gypsy moth,	\$129,779 26	\$154,100 60	\$150,000 00
	<i>State Library.</i>			
229	Books, etc.,	\$4,998 19	\$6,499 64	\$6,500 00
229	Librarian,	3,000 00	3,000 00	3,000 00
229	Librarian's clerks, . . .	3,500 00	3,500 00	3,500 00
229	Contingent,	1,799 97	2,506 89	2,500 00
		\$13,298 16	\$15,506 53	\$15,500 00
230	Aid to promote the estab- lishment of free pub- lic libraries,	\$1,993 59	\$965 95	\$2,500 00
231	Index of current events,	\$1,000 00	\$1,000 00	\$1,000 00
	<i>Educational.</i>			
232	Agents' salaries, etc., .	\$18,840 04	\$14,542 43	\$15,500 00
233	Board of Education, clerks and messenger,	1,582 64	1,834 76	2,000 00
234	Incidental expenses, Board of Education, .	1,782 03	1,836 28	1,800 00
235	Board of Education, mem- bers' travel,	934 52	863 64	1,000 00
236	Aid to pupils in normal schools,	4,000 00	4,000 00	4,000 00
237	Education of deaf pupils,	54,121 92	53,356 77	55,000 00
238	Perkins Institution and Massachusetts School for the Blind,	30,000 00	30,000 00	30,000 00
239	State Normal Art School,	19,778 75	19,777 11	19,790 00
240	Support of State normal schools,	69,210 05	100,343 17	100,343 17
241	Dukes County Educa- tional Association, . .	50 00	50 00	50 00
242	School superintendents for small towns, . . .	60,000 00	59,895 83	63,750 00
243	Educational Museum, .	236 67	501 20	500 00
244	Massachusetts Institute of Technology,	31,000 00	29,000 00	29,000 00
	Worcester Polytechnic Institute,	3,000 00	-	3,000 00
245	Report of Board of Edu- cation on truancy, . .	-	467 84	1,000 00
	<i>Am'ts carried forward,</i>	\$294,536 62	\$316,469 03	\$326,733 17

STATEMENT VI.—EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC.—*Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
Detail	<i>Am'ts brought forward,</i>	\$294,536 62	\$316,469 08	\$326,733 17
	<i>Educational—Con.</i>			
246	Investigation of subject of truancy,	114 46	1 500 00	—
	Publication of course of instruction in drawing,	82 55	—	—
247	Tuition of children in small towns,	3,873 05	1 6,121 72	5,000 00
248	Premium on securities purchased for the Massachusetts school fund,	—	8,553 15	10,000 00
	Examination of school teachers by State authority,	—	—	500 00
	Publishing a course of studies for elementary schools,	159 45	—	—
		\$298,766 13	\$331,643 90	\$342,233 17
	<i>Charitable.</i>			
249	Expenses State Almshouse,	\$133,091 38	\$145,579 63	\$146,700 00
250	Massachusetts School for the Feeble-minded,	32,738 40	36,627 32	33,500 00
251	Danvers Lunatic Hospital,	26,829 48	23,051 05	} 200,000 00
251	Medfield Insane Asylum,	10,790 57	25,804 19	
251	Northampton Lunatic Hospital,	13,368 16	10,250 51	
251	Taunton Lunatic Hospital,	27,245 47	28,562 17	
251	Westborough Insane Hospital,	23,124 82	20,890 53	
251	Worcester Lunatic Hospital,	40,950 59	37,247 39	
251	Worcester Insane Asylum,	19,137 39	18,249 67	
251	Massachusetts Hospital for Dipsomaniacs,	11,337 94	13,109 65	
251	State lunatic paupers boarded out,	5,607 35	5,173 78	
251	Reimbursement to towns on account of support of certain insane persons,	11,062 70	10,517 18	
252	Massachusetts Hospital for Epileptics, maintenance,	—	16,268 32	25,000 00
	<i>Am'ts carried forward,</i>	\$355,284 25	\$391,331 39	\$405,200 00

Paid from 1896 appropriation.

* \$1,121.72 paid from 1896 appropriation

STATEMENT VI. — EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
Detail	<i>Am'ts brought forward,</i>	\$355,284 25	\$391,331 39	\$405,200 00
	<i>Charitable — Con.</i>			
253	Massachusetts Hospital for Dipsomaniacs and Inebriates, mainte- nance,	20,000 00	20,000 00	20,000 00
254	Medfield Insane Asylum maintenance,	49,999 17	39,722 56	40,000 00
255	Support of paupers by cities and towns, . .	82,135 30	87,299 68	87,300 00
255	Temporary aid of pau- pers,	28,366 36	40,000 00	40,000 00
255	Burial of paupers, . . .	8,957 60	9,750 48	10,000 00
255	Transportation of State paupers,	20,000 00	17,935 84	20,000 00
255	Support and transporta- tion of pauper infants,	28,418 26	29,814 49	29,000 00
255	Indigent and neglected children,	82,026 29	96,168 97	91,000 00
255	State paupers, special al- lowance,	—	44 10	44 10
255	Expenses contagious dis- eases,	2,259 61	2,999 66	3,000 00
	Cases settlement and bastardy,	991 52	—	—
256	Medical examiners' fees, .	195 50	348 30	500 00
257	Pensions,	520 00	520 00	520 00
258	Annuities,	4,606 67	4,893 10	5,140 00
259	Massachusetts Charitable Eye and Ear Infirmary,	20,000 00	25,000 00	25,000 00
260	Education of children from Board of Lunacy and Charity,	—	5,909 50	12,000 00
		\$703,760 53	\$771,738 07	\$788,704 10
	<i>Board of Lunacy and Charity.</i>			
261	Board of Lunacy and Charity, expenses, . .	\$4,527 54	\$5,711 09	\$6,000 00
262	Auxiliary visitors of the Board of Lunacy and Charity,	1,165 01	1,251 16	1,500 00
263	Department in-door poor, expenses,	37,313 82	37,960 51	40,000 00
	<i>Am'ts carried forward,</i>	\$43,006 37	\$44,922 76	\$47,500 00

STATEMENT VI.—EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
Detail	<i>Am'ts brought forward,</i>	\$48,006 37	\$44,922 76	\$47,500 00
	<i>Board of Lunacy and Charity — Con.</i>			
264	Department out-door poor, expenses, . . .	23,423 68	24,998 68	25,000 00
265	Inspector of Institutions, expenses, . . .	11,791 35	10,424 40	11,000 00
		\$78,221 40	\$80,345 84	\$83,500 00
	<i>Military Department.</i>			
266	Adjutant-General's sal- ary, . . .	\$3,600 00	\$3,600 00	\$3,600 00
266	First and second clerks,	3,800 00	3,800 00	3,800 00
266	Additional clerk, . . .	2,000 00	2,000 00	2,000 00
266	Extra clerks and messen- ger, . . .	7,900 00	7,900 00	9,500 00
266	Adjutant-General's inci- dentials, . . .	3,501 45	3,811 11	4,000 00
267	Quartermaster's em- ployees, . . .	1,570 00	1,565 00	1—
267	Quartermaster's inciden- tals, . . .	5,071 12	4,985 15	5,000 00
268	Quartermaster's sup- plies, . . .	15,025 33	21,996 59	22,000 00
269	Quartermaster's sup- plies (sale of old ma- terial), . . .	699 16	656 67	656 67
270	Military accounts, . . .	4,004 99	3,901 58	4,000 00
271	Armory rents, . . .	36,732 61	36,500 00	37,000 00
272	Militia bounty, . . .	108,095 14	108,010 90	108,000 00
273	Militia transportation, . .	18,503 30	17,376 97	20,000 00
274	Militia rifle practice, . .	14,985 92	14,980 81	15,000 00
275	Militia camp ground, . .	993 89	999 53	1,000 00
276	Publication of a list of Massachusetts officers, sailors and marines, . .	1,948 51	1,954 05	2,000 00
277	Repairs of uniforms, . .	8,539 10	8,753 42	9,000 00
278	Expenses, care, heating and repairs to new armories, . . .	19,222 02	21,994 62	22,000 00
279	Expenses U. S. S. "Min- nesota," . . .	8,116 69	3,969 65	4,000 00
280	Furnishing new State armory at Fall River, . .	356 67	* 1,315 30	—
281	Janitors of armories, . .	—	4,439 83	7,000 00
	<i>Am'ts carried forward,</i>	\$264,665 40	\$274,511 18	\$279,556 67

* Paid from appropriation for extra clerks.

* Paid from appropriation of 1896.

STATEMENT VI. — EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
Detail	<i>Am'ts brought forward,</i>	\$264,665 40	\$274,511 18	\$279,556 67
	<i>Military Dept. — Con.</i>			
282	Surgeon-General's salary,	1,158 06	1,200 00	1,200 00
282	Surgeon-General's contingent,	1,979 74	1,860 72	2,000 00
		\$267,803 20	\$277,571 90	\$282,756 67
	<i>Expenses Resulting from the War of the Rebellion.</i>			
283	State and military aid, . .	\$624,544 63	\$651,134 79	\$652,000 00
	<i>Commissioners on State Aid, Etc.</i>			
284	Salary,	\$2,500 00	\$2,500 00	\$2,500 00
284	Clerks,	3,330 00	3,525 00	} 8,820 00
284	Agents,	4,969 90	5,044 45	
284	Expenses,	167 73	125 44	
284	Postage, printing, etc., on account of State aid, . .	502 00	494 43	500 00
285	State Pension Agent, . .	6,489 41	6,761 38	6,800 00
	State Military and Naval Historian,	1,783 33	—	—
286	Massachusetts Soldiers' Home,	56,946 48	¹ 63,916 00	35,000 00
287	Indexing war records, . .	2,000 00	² 2,400 00	1,500 00
288	Bounties to Massachu- setts volunteers,	14,676 17	396 91	26,000 00
289	Preserving war records, .	—	1,587 75	2,000 00
		\$717,909 65	\$737,886 15	\$735,120 00
	<i>Reformatory, Etc.</i>			
290	District Police,	\$89,292 55	\$91,778 03	\$93,300 00
291	General Superintendent of Prisons,	5,084 53	5,345 45	5,500 00
292	Massachusetts State Prison industries,	259,983 91	259,670 44	325,000 00
293	Massachusetts Reforma- tory industries,	19,326 20	33,660 10	50,000 00
294	Reformatory Prison for Women industries,	1,832 27	2,997 00	3,000 00
295	Expenses State Prison, . .	146,411 34	146,468 69	160,000 00
	<i>Am'ts carried forward,</i>	\$521,930 80	\$539,919 71	\$636,800 00

¹ \$28,916 received from U. S. treasury.² \$900 paid from appropriation of 1896.

STATEMENT VI.—EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC.—*Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
Detail	<i>Am'ts brought forward,</i>	\$521,930 80	\$539,919 71	\$636,800 00
	<i>Reformatory, Etc. — Con.</i>			
296	Expenses Massachusetts Reformatory, . . .	209,784 52	214,483 94	214,800 00
297	Expenses Reformatory Prison for Women, .	56,922 18	56,679 63	57,750 00
298	Expenses State Farm, .	114,900 00	127,400 00	127,400 00
299	Expenses Lyman School for Boys, . . .	69,634 23	65,347 82	66,975 00
300	Expenses State Industrial School, . . .	28,116 05	28,712 16	28,775 00
301	Education of children from Lyman School, .	—	312 00	576 00
301	Education of children from State Industrial School, . . .	—	44 50	125 00
302	Trustees Lyman and Industrial Schools, . .	754 79	628 80	1,000 00
303	Trustees Lyman and Industrial Schools, agents, . . .	4,865 78	4,997 86	5,000 00
304	Support of Sarah J. Robinson, . . .	—	400 00	400 00
	<i>Board of Commissioners of Prisons.</i>			
305	Secretary, . . .	—	1,075 28	2,500 00
305	Clerks, . . .	2,796 34	2,537 34	2,800 00
305	Travel, . . .	2,163 20	2,334 62	2,500 00
305	Contingent, . . .	1,111 35	950 87	1,200 00
305	Agents, . . .	2,400 00	2,409 68	3,500 00
306	Agent for aiding discharged convicts, .	3,529 10	4,115 92	4,200 00
307	Agent for aiding discharged female prisoners, . . .	3,771 57	3,885 19	3,925 00
308	Assistance to prisoners discharged from Massachusetts Reformatory, . . .	4,830 62	4,487 19	5,000 00
309	Removal of prisoners to and from State and county prisons, . .	273 03	276 75	900 00
310	Compensation of probation officers, . . .	596 00	589 25	600 00
	Arrest of fugitives, .	—	—	1,000 00
		\$1,028,379 56	\$1,061,588 51	\$1,167,726 00

¹ Paid from 1896 appropriation.

STATEMENT VI. — EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
Detail	<i>Public Buildings.</i>			
311	State Almshouse,	\$53,533 97	¹ \$53,248 75	\$11,500 00
312	State Prison,	2,898 40	266 50	500 00
313	Massachusetts Reform- atory,	10,146 81	11,878 93	13,000 00
314	Reformatory Prison for Women,	3,221 39	² 2,061 00	5,350 00
315	State Farm, Bridgewater, Lyman School for Boys, 14,235 85	38,099 13	³ 39,544 91	60,800 00
316	State Industrial School, .	2,529 17	18,155 04	18,950 00
317	State Normal School, Bridgewater,	42,852 52	12,594 27	12,888 00
318	State Normal School, Frammingham,	26,982 54	⁴ 4,002 92	-
319	State Normal School at Salem,	103,653 07	⁴ 23,080 19	-
320	State Normal School at Worcester,	11,333 20	⁴ 1,609 00	-
321	New State normal schools,	281,310 13	⁵ 236,688 73	59,500 00
	Massachusetts Eye and Ear Infirmary,	50,000 00	-	50,000 00
322	Danvers Lunatic Hos- pital,	-	34,511 18	80,000 00
323	Massachusetts Hospital for Epileptics,	-	24,478 39	40,250 00
324	Massachusetts Hospital for Dipsomaniacs and Inebriates,	-	4,965 00	7,000 00
325	Massachusetts School for the Feeble-minded, 66,726 69	17,267 42	⁶ 41,770 74	25,000 00
326	Medfield Insane Asylum, 32,997 82	66,726 69	⁷ 20,513 96	8,675 00
327	Northampton Lunatic Hospital,	32,997 82	⁴ 7,000 00	-
328	Taunton Lunatic Hos- pital,	16,823 38	⁸ 13,397 09	20,000 00
329	Westborough Insane Hospital,	26,179 77	⁹ 5,375 57	52,000 00
330	Worcester Lunatic Hos- pital,	-	29,323 65	40,000 00
331	Massachusetts Agricult- ural College,	12,204 52	¹⁰ 12,234 50	12,000 00
		\$812,995 28	\$596,700 32	\$517,413 00

¹ { \$16,639.75 1895 appropriation.

² { 36,609.00 1896 appropriation.

³ { \$110.00 1896 appropriation.

⁴ { \$190.00 1894 appropriation.

⁵ { 1,332.24 1895 appropriation.

⁶ { 12,556.40 1896 appropriation.

⁷ { Paid from 1896 appropriation.

⁸ { \$177,188.73 1896 appropriation.

⁹ { \$38,542.91 1896 appropriation.

¹⁰ { \$11,978.22 1896 appropriation.

¹¹ { \$5,024.01 1896 appropriation.

¹² { \$1,868.96 1896 appropriation.

¹³ { \$1,672.48 1896 appropriation.

STATEMENT VI.—EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC.—*Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
Detail				
332	Corporation tax, . . .	\$2,726,397 70	\$2,783,651 05	—
333	National bank tax, . . .	\$579,393 86	\$566,186 05	—
334	Foreign ships, . . .	\$7,087 25	\$6,168 04	—
335	Annual insurance tax, . .	\$2,000 00	\$3,000 00	—
336	Abolition of grade cross- ings loan sinking fund revenue,	—	¹ \$69,787 00	\$114,787 00
	Commonwealth's flats improvement fund rev- enue,	\$50,000 00	—	—
337	Massachusetts school fund revenue, . . .	\$100,000 00	\$100,000 00	\$100,000 00
338	Medfield Insane Asylum loan sinking fund rev- enue,	—	² \$16,994 00	\$18,477 00
339	Metropolitan parks loan sinking fund revenue,	\$3,350 00	\$3,350 00	\$3,350 00
	Prison and hospital loan sinking fund revenue,	—	⁴ —	\$4,345 00
	State highway loan sink- ing fund revenue, . .	—	³ —	\$28,372 00
	State House loans sink- ing fund revenue, . .	—	⁴ —	\$166,963 00
340	Temporary loans, . . .	\$3,385,000 00	\$2,000,000 00	—
341	Massachusetts State Fire- men's Association, . .	\$10,000 00	\$10,000 00	\$10,000 00

¹ \$45,000 paid from B. H. & E. L. S.² \$1,483 paid from premium.³ Paid by premium on loan.⁴ Paid from transfer from sinking funds.

STATEMENT VI.—EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC.—*Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
Detail				
342	Escheated estates, . . .	\$1,926 48	\$505 90	\$4,000 00
343	Premium on exchange, . . .	\$375 56	\$105 40	—
344	Sterling interest, . . .	\$132,003 81	\$147,138 62	—
345	Boundary lines between Massachusetts, New Hampshire and Ver- mont,	\$2,889 61	\$2,135 23	—
	Bounty fund loan, . . .	\$500 00	—	—
346	Danvers Lunatic Hospital loan,	\$147,000 00	\$153,000 00	—
347	Troy & Greenfield Rail- road loan,	\$1,000 00	\$370,000 00	—
	Worcester Lunatic Hospi- tal loan,	\$345,000 00	—	—
348	Annuities of M. Johonnot,	\$300 00	\$280 56	\$300 00
349	Construction of roads at Mashpee,	\$300 00	\$300 00	\$300 00
350	Construction of roads at Truro,	\$500 00	\$500 00	\$500 00
351	Gratuities,	\$14,889 99	\$3,742 79	\$3,742 79
352	Unclaimed dividends from insolvent corpora- tions,	\$257 29	\$191 49	\$3,000 00
353	Charles River valley sys- tem of sewage disposal,	\$32,709 05	\$30,607 82	\$31,000 00
354	North Metropolitan sys- tem sewerage mainten- ance,	\$76,201 81	\$86,509 40	\$92,500 00
355	Neponset River valley system sewerage main- tenance,	\$232 50	\$2,566 85	\$4,500 00

¹ Paid from 1896 appropriation.

STATEMENT VI.—EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
Detail				
356	Endowment of colleges for the benefit of agriculture and the mechanic arts, . . .	\$22,000 00	\$23,000 00	—
357	Ballot boxes for cities and towns, . . .	\$2,648 61	\$3,471 76	\$3,000 00
	Life insurance companies tax, . . .	\$125 00	—	—
358	Liquor licenses, . . .	—	\$219 83	—
359	Gift to battleship "Massachusetts," .	\$1,000 00	¹ \$1,000 00	—
360	Decennial census, . .	\$115,695 89	¹ \$39,255 57	\$30,000 00
	Bust of Samuel F. Smith,	\$1,000 00	—	—
	Statue to Charles Devens,	\$3,250 00	—	—
361	Improvement of Sudbury meadows, . .	\$5,586 04	² \$3,363 74	\$1,500 00
362	Conservation of Connecticut River, . . .	\$846 52	¹ \$110 34	—
	Investigation of Neponset meadows, etc., .	\$636 80	—	—
	Sewage disposal in Salem and Peabody, .	\$2,184 88	—	—
363	Temporary quarters for Senate, . . .	\$4,811 47	¹ \$6,017 98	—

¹ Paid from 1896 appropriation. ² \$9,255.57 paid from 1896 appropriation.

* \$1,363.74 paid from 1896 appropriation.

STATEMENT VI. — EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
Detail 364	Compensation of inspectors of animals and provisions, . . .	\$3,430 86	¹ \$11,837 35	\$10,000 00
	International Exposition at Atlanta, . . .	\$3,753 01	—	—
	Establishment of textile schools, . . .	\$25,000 00	—	—
	Plans for prison for minor offenders, . .	\$289 50	—	—
	McTammany voting machines, . . .	\$12,500 00	—	—
365	Supplement to Public Statutes, . . .	\$2,190 27	² \$13,284 01	—
366	Restoration of Green Harbor, . . .	\$2,238 24	² \$7,407 38	—
367	Robert G. Shaw monument parade, . .	—	\$3,756 29	\$3,650 00
368	Consolidation and Arrangement of Statutes,	\$7,043 66	\$12,703 29	\$20,000 00
369	Aiding towns in construction of better roads, .	\$11,962 50	\$12,000 00	\$12,000 00
370	Electoral College, . .	—	\$208 00	\$208 00
371	Disposal of sewage at Massachusetts School for Feeble-minded, .	\$17,476 04	\$526 08	\$526 08
372	Grant monument inaugural parade, . .	—	\$17,029 14	\$17,500 00

¹ \$1,837.35 paid from 1896 appropriation.² Paid from 1896 appropriation.

STATEMENT VI.—EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC.—*Continued.*

		Expenses 1896.	Expenses 1897.	Appropriations 1897.
Detail				
373	Tennessee Centennial Exposition, . . .	—	\$3,346 04	\$5,000 00
374	Monuments on Antietam Battlefield, . . .	\$543 76	¹ \$5,796 16	—
	Statue of Maj. Gen. Nathaniel P. Banks, .	—	—	\$20,000 00
	United States direct tax of 1861, . . .	\$18,095 60	—	—
	Painting State House, .	\$216 64	—	—
	Funeral of late Governor Frederic T. Greenhalge, . . .	\$11,857 34	—	—
	Memorial to Governor John Hancock, . .	\$3,000 00	—	—
375	Expenses of steamer "Ocean Gem," . . .	—	\$4,267 96	\$4,500 00
376	Special plans of State House extension, .	—	\$750 00	\$6,000 00
377	Tuberculin test, . .	—	\$2,680 17	\$2,800 00
378	State printing contract, .	—	\$76 33	\$200 00
	Sewer assessment on Commonwealth property in Worcester, .	\$501 05	—	—
	Tablet in memory of Maj. G. L. Stearns, .	—	—	\$500 00

¹ Paid from 1896 appropriation.

STATEMENT VI.—EXPENSES BELONGING TO 1896 AND 1897.

EXPENSES, ETC. — *Concluded.*

	Expenses 1896.	Expenses 1897.	Appropriations 1897.
<i>Interest.</i>			
Abolition of grade cross- ings loan, . . .	\$70,125 00	\$172,465 00	—
Armory loan, . . .	42,900 00	42,000 00	—
Bounty loan, . . .	262 50	—	—
Boston, Hartford & Erie Railroad loan, . . .	182,045 41	154,127 91	—
Danvers Lunatic Hospital, Fitchburg Railroad secu- rities loans, . . .	30,200 00	7,675 00	—
173,250 00	189,180 00	—	—
Harbor improvement loan, . . .	—	8,750 00	—
Massachusetts Hospital for Consumptives loan, . . .	4,500 00	4,500 00	—
Massachusetts Hospital for Epileptics loan, . . .	4,850 00	4,850 00	—
Medfield Insane Asylum loan, . . .	35,000 00	35,439 92	—
Metropolitan parks loan, Metropolitan parks loan, series two, . . .	45,500 00	129,500 00	—
17,500 00	45,500 00	—	—
Metropolitan sewerage loan, . . .	190,830 00	178,062 70	—
Metropolitan sewerage loan, Neponset system, Metropolitan water loan, State House construction loan, . . .	15,000 00	20,250 00	—
160,125 00	347,812 50	—	—
91,500 00	115,220 00	—	—
State House loan, 1901, . . .	59,550 00	77,050 00	—
State highway loan, . . .	24,500 00	57,750 00	—
Temporary loan, . . .	45,456 34	32,618 50	—
Troy & Greenfield Rail- road loan, . . .	18,650 00	18,500 00	—
Worcester Lunatic Hos- pital loan, . . .	17,375 00	—	—
Deposits, . . .	50,007 98	173,720 55	—
	\$1,279,127 23	\$1,814,872 08	—

STATEMENT VII.

Revenue Expenses.

DETAILS 104.

STATEMENT No. VII.
LEGISLATURE—REGULAR SESSION.
DETAILS No. 104.
SENATE PAY ROLL.
[Acts 1892, chap. 99; 1897, chap. 1.]

Distric.	Name.	Residence.	Travel.	Compensation.	Totals.
1st Suffolk,	Ernest W. Roberts,	Chelsea,	\$10 00	\$750 00	\$760 00
2d "	James E. Hayes,	Boston,	10 00	750 00	760 00
3d "	Martin M. Lomasney,	Boston,	10 00	750 00	760 00
4th "	John Quinn, Jr.,	Boston,	10 00	750 00	760 00
5th "	William W. Towle,	Boston,	10 00	750 00	760 00
6th "	James A. Gallivan,	Boston,	10 00	750 00	760 00
7th "	Charles E. Folsom,	Boston,	10 00	750 00	760 00
8th "	William W. Davis,	Boston,	10 00	750 00	760 00
9th "	Joshua B. Holden,	Boston,	10 00	750 00	760 00
1st Essex,	Lewis H. Bartlett,	Lynn,	80 00	750 00	780 00
2d "	John D. H. Gauss,	Salem,	40 00	750 00	790 00
3d "	J. Loring Woodfall,	Rockport,	80 00	750 00	830 00
4th "	John J. Prevaux,	Anesbury,	90 00	750 00	840 00
5th "	James H. Derbyshire,	Lawrence,	60 00	750 00	810 00
1st Middlesex,	Albert L. Harwood,	Newton,	20 00	750 00	770 00
2d "	Frederick W. Dalling,	Cambridge,	10 00	750 00	760 00
3d "	James A. Bailey, Jr.,	Arlington,	20 00	750 00	770 00
4th "	George E. Smith,	Everett,	10 00	750 00	760 00
5th "	Henry Parsons,	Marlborough,	70 00	750 00	820 00
6th "	William H. Brigham,	Hudson,	70 00	750 00	820 00
7th "	George E. Putnam,	Lowell,	60 00	750 00	810 00

STATEMENT VII.

Revenue Expenses.

DETAILS 104.

SENATE PAY ROLL — Concluded.

District.	Name.	Residence.	Travel.	Compensation.	Totals.
Middlesex and Essex,	Charles F. Woodward,	Wakefield,	\$20 00	\$750 00	\$770 00
1st Worcester,	Ellery B. Crane,	Worcester,	90 00	750 00	840 00
2d "	Alfred S. Roe,	Worcester,	90 00	750 00	840 00
3d "	Harding R. Barber,	Athol,	170 00	750 00	920 00
4th "	Erastus Jones,	Spencer,	130 00	750 00	880 00
5th "	William H. Cook,	Milford,	70 00	750 00	820 00
1st Hampden,	Edward S. Bradford,	Springfield,	200 00	750 00	950 00
2d "	Dwight H. Ives,	Holyoke,	220 00	750 00	970 00
Franklin and Hampshire,	Joseph B. Farley,	Erving,	180 00	750 00	930 00
Berkshire,	George P. Lawrence, ¹	North Adams,	290 00	1,500 00	1,790 00
Berkshire and Hampshire,	Richard W. Irwin,	Northampton,	230 00	750 00	980 00
1st Norfolk,	James H. Flint,	Weymouth,	30 00	750 00	780 00
2d "	Clarke P. Harding,	Medway,	60 00	750 00	810 00
1st Plymouth,	Albert F. Barker,	Hanson,	50 00	750 00	800 00
2d "	Noble W. Everett,	Wareham,	100 00	750 00	850 00
1st Bristol,	William R. Black,	Taunton,	80 00	750 00	830 00
2d "	William Moran,	Fall River,	110 00	750 00	860 00
3d "	Rufus A. Soule,	New Bedford,	110 00	750 00	860 00
Cape,	William A. Morse,	Tisbury,	200 00	750 00	950 00
			\$3,080 00	\$30,750 00	\$33,830 00
Senate compensation,	.	.	.	.	\$90,750 00
Senate travel,	.	.	.	.	3,080 00
Amount carried forward,					\$93,830 00

¹ President.

STATEMENT VII.

Revenue Expenses.

DETAILS 105.

DETAILS No. 105.
HOUSE OF REPRESENTATIVES PAY ROLL.

[Act 1892, chap. 98; 1897, chap. 1.]

Disburse.	Name.	Residence.	Travel.	Compensation.	Totals.
	<i>Amount brought forward, .</i>				\$33,830 00
1st Barnstable, . . .	Charles C. Crocker, . . .	Barnstable, . . .	\$170 00	\$750 00	\$920 00
2d " . . .	Luther Hall, . . .	Dennis, . . .	170 00	750 00	920 00
3d " . . .	Frank H. Pervere, . . .	Wellfleet, . . .	220 00	750 00	970 00
1st Berkshire, . . .	Clinton Q. Richmond, . . .	North Adams, . . .	290 00	750 00	1,040 00
2d " . . .	John E. Mageniz, . . .	North Adams, . . .	290 00	750 00	1,040 00
3d " . . .	Almon E. Hall, . . .	Williamstown, . . .	300 00	750 00	1,050 00
	Julius C. Anthony, . . .	Adams, . . .	334 00	750 00	1,084 00
	Edward N. Robbins, ¹ . . .	Pittsfield, . . .	—	750 00	750 00
4th " . . .	John M. Stevenson, ² . . .	Pittsfield, . . .	810 00	750 00	1,060 00
	William A. Whittlesey, . . .	Pittsfield, . . .	310 00	750 00	1,060 00
5th " . . .	Thomas Post, . . .	Lenox, . . .	320 00	750 00	1,070 00
6th " . . .	Albert B. Clark, . . .	Lee, . . .	330 00	750 00	1,080 00
7th " . . .	George W. Mellen, . . .	Great Barrington, . . .	360 00	750 00	1,110 00
1st Bristol, . . .	Alfred R. Crosby, ³ . . .	Attleborough, . . .	70 00	750 00	820 00
	Burrill Porter, Jr., . . .	North Attleboro', . . .	80 00	750 00	830 00
	<i>Amount carried forward, .</i>				\$33,830 00

¹ Deceased December 8, 1896. ² Elected February 9; qualified February 16, in place of Edward N. Robbins.

STATEMENT VII.

Revenue Expenses.

DETAILS 105.

HOUSE PAY ROLL — Continued.

District.	Name.	Residence.	Travel.	Compensation.	Totals.
	<i>Amount brought forward.</i>				\$33,330 00
2d Bristol,	Frank W. Barnard,	Mansfield,	\$56 00	\$750 00	\$806 00
3d "	Lyman Mason,	Taunton,	80 00	750 00	830 00
4th "	Silas D. Reed,	Taunton,	80 00	750 00	830 00
5th "	William W. Waterman,	Taunton,	80 00	750 00	830 00
6th "	Edward R. Ashley,	Acushnet,	110 00	750 00	860 00
7th "	Thomas M. Denham,	New Bedford,	110 00	750 00	860 00
	Samuel Ross,	New Bedford,	110 00	750 00	860 00
8th "	Frank W. Francis,	New Bedford,	110 00	750 00	860 00
	Fred D. Stanley,	New Bedford,	110 00	750 00	860 00
9th "	Joseph O. Neill,	Fall River,	110 00	750 00	860 00
	James Whitehead,	Fall River,	110 00	750 00	860 00
10th "	Thomas Donahue,	Fall River,	110 00	750 00	860 00
	Simon S. Sullivan,	Fall River,	110 00	750 00	860 00
	Hugo A. Dubuque,	Fall River,	110 00	750 00	860 00
11th "	Alexander Lockhart,	Fall River,	110 00	750 00	860 00
	Charles E. Mills,	Fall River,	110 00	750 00	860 00
1st Dukes,	Otis Foss,	Cottage City,	200 00	750 00	950 00
1st Essex,	Daniel W. Davis,	Amesbury,	90 00	750 00	840 00
2d "	Nelson P. Cummings,	Merrimac,	90 00	750 00	840 00
3d "	Samuel W. George,	Haverhill,	70 00	750 00	820 00
4th "	Jackson Webster,	Haverhill,	70 00	750 00	820 00
5th "	George H. Bartlett,	Haverhill,	70 00	750 00	820 00

STATEMENT VII.

Revenue Expenses.

DETAILS 106.

HOUSE PAY ROLL — Continued.

District.	Name.	Residence.	Travel.	Compensation.	Totals.	
	<i>Amount brought forward,</i>					\$33,880 00
1st Franklin, .	John B. Packard, .	Conway, .	\$278 00	\$750 00	.	\$1,028 00
2d " .	Herbert C. Parsons, .	Greenfield, .	210 00	750 00	.	960 00
3d " .	Benjamin W. Mayo, .	Montague, .	220 00	750 00	.	970 00
4th " .	Edward H. Harding, .	Orange, .	180 00	750 00	.	930 00
1st Hampden, .	Thomas W. Kenefick, .	Palmer, .	170 00	750 00	.	920 00
2d " .	William H. Porter, .	Agawam, .	210 00	750 00	.	960 00
3d " .	George F. Fuller, .	Springfield, .	200 00	750 00	.	950 00
	Willmore B. Stone, .	Springfield, .	200 00	750 00	.	950 00
4th " .	Henry H. Bosworth, .	Springfield, .	200 00	750 00	.	950 00
	Albert T. Folsom, .	Springfield, .	200 00	750 00	.	950 00
5th " .	Charles E. Hoag, .	Springfield, .	200 00	750 00	.	950 00
6th " .	Henry J. Boyd, .	Chicopee, .	210 00	750 00	.	960 00
7th " .	Thomas J. Dooling, .	Holyoke, .	220 00	750 00	.	970 00
8th " .	John F. Sheehan, .	Holyoke, .	220 00	750 00	.	970 00
	Patrick J. Kennedy, .	Holyoke, .	220 00	750 00	.	970 00
9th " .	Andrew Campbell, .	Westfield, .	230 00	750 00	.	980 00
	Frank P. Sargent, .	West Springfield, .	200 00	750 00	.	950 00
1st Hampshire, .	Albert E. Addis, .	Northampton, .	280 00	750 00	.	1,030 00
2d " .	Charles S. Shattuck, .	Hatfield, .	240 00	750 00	.	990 00
3d " .	Clement F. Burr, .	Worthington, .	270 00	750 00	.	1,020 00
4th " .	George E. Fisher, .	Amherst, .	200 00	750 00	.	950 00
	Joseph M. Harrington, .	Prescott, .	196 00	750 00	.	946 00

STATEMENT VII.		Revenue Expenses.		DETAILS 105.	
1st Middlesex,	James J. Myers, .	Cambridge, .	10 00	750 00	760 00
"	William R. Davis, .	Cambridge, .	10 00	750 00	760 00
"	Jeremiah F. Donovan, .	Cambridge, .	10 00	750 00	760 00
"	John H. Ponce, .	Cambridge, .	10 00	750 00	760 00
"	James W. Coleman, .	Cambridge, .	10 00	750 00	760 00
"	George S. Evans, .	Cambridge, .	10 00	750 00	760 00
"	David T. Dickinson, .	Cambridge, .	10 00	750 00	760 00
"	Horace C. White, .	Somerville, .	10 00	750 00	760 00
"	Franklin F. Phillips, .	Somerville, .	10 00	750 00	760 00
"	Melville D. Jones, .	Somerville, .	10 00	750 00	760 00
"	Franklin E. Huntress, .	Somerville, .	10 00	750 00	760 00
"	Leonard B. Chandler, .	Somerville, .	10 00	750 00	760 00
"	J. Gilman Waite, .	Medford, .	20 00	750 00	770 00
"	George A. Brown, .	Everett, .	10 00	750 00	760 00
"	Amos E. Hall, .	Everett, .	10 00	750 00	760 00
"	Harvey L. Boutwell, .	Malden, .	10 00	750 00	760 00
"	Charles L. Dean, .	Malden, .	10 00	750 00	760 00
"	John A. Powers, .	Malden, .	10 00	750 00	760 00
"	Forrest C. Manchester, .	Winchester, .	20 00	750 00	770 00
"	George F. Mead, .	Lexington, .	20 00	750 00	770 00
"	Fred E. Crawford, .	Watertown, .	20 00	750 00	770 00
"	Otis M. Gove, .	Waltham, .	20 00	750 00	770 00
"	George W. Whidden, .	Waltham, .	20 00	750 00	770 00
"	Albert F. Hayward, .	Newton, .	20 00	750 00	770 00
"	Edward L. Pickard, .	Newton, .	20 00	750 00	770 00
"	Charles E. Brown, .	Concord, .	44 00	750 00	794 00
"	Francis C. Perry, .	Natick, .	40 00	750 00	790 00
"	John A. Woodbury, .	Hopkinton, .	60 00	750 00	810 00
"	John M. Merriam, .	Framingham, .	50 00	750 00	800 00
Amount carried forward, .					\$89,890 00

STATEMENT VII.

Revenue Expenses.

DETAILS 105.

HOUSE PAY ROLL — Continued.

District.	Name.	Residence.	Travel.	Compensation.	Total.
	<i>Amount brought forward.</i>				
21st Middlesex,	William L. Morse,	Marlborough,	\$70 00	\$750 00	\$820 00
22d "	Atherton W. Rogers,	Sudbury,	50 00	750 00	800 00
23d "	Rufus Howe,	Hudson,	70 00	750 00	820 00
24th "	Oliver K. Pierce,	Ayer,	72 00	750 00	822 00
	James Lawrence,	Groton,	80 00	750 00	830 00
25th "	William H. I. Hayes,	Lowell,	60 00	750 00	810 00
	William A. Lang,	Lowell,	60 00	750 00	810 00
	James P. Ramsay,	Lowell,	60 00	750 00	810 00
	Richard Dobbins,	Lowell,	60 00	750 00	810 00
26th "	Joseph E. Pattee,	Lowell,	60 00	750 00	810 00
	Edward T. Rowell,	Lowell,	60 00	750 00	810 00
27th "	Charles E. Hosmer,	Billerica,	48 00	750 00	798 00
	Edward A. Stevens,	Dracut,	70 00	750 00	820 00
	James W. Grimes,	Reading,	80 00	750 00	780 00
28th "	Alva S. Wood,	Woburn,	20 00	750 00	770 00
29th "	Otis V. Waterman,	Wakefield,	20 00	750 00	770 00
30th "	William H. Marden,	Stoneham,	30 00	750 00	780 00
31st Nantucket,	George R. Jones,	Melrose,	20 00	750 00	770 00
1st Nantucket,	John J. Gardner,	Nantucket,	240 00	750 00	990 00
1st Norfolk,	Francis O. Winslow,	Norwood,	30 00	750 00	780 00
2d "	Emery B. Gibbs,	Brookline,	10 00	750 00	760 00
3d "	Charles F. Light,	Hyde Park,	20 00	750 00	770 00
4th "	Edward L. Pierce,	Milton,	20 00	750 00	770 00
					\$33,830 00

STATEMENT VII.

Revenue Expenses.

DETAILS 105.

HOUSE PAY ROLL — Continued.

District.	Name.	Residence.	Travel.	Compensation.	Totals.
	<i>Amount brought forward.</i>				\$33,880 00
4th Suffolk, .	Jeremiah J. McCarthy, .	Boston, .	\$10 00	\$750 00	\$760 00
"	Mark E. Smith, .	Boston, .	10 00	750 00	760 00
6th	Robert F. Denvir, .	Boston, .	10 00	750 00	760 00
"	James H. Leary, .	Boston, .	10 00	750 00	760 00
6th	Jeremiah E. Mahoney, .	Boston, .	10 00	750 00	760 00
"	Daniel D. Rourke, .	Boston, .	10 00	750 00	760 00
7th	Daniel M. Driscoll, .	Boston, .	10 00	750 00	760 00
"	John J. Falvey, .	Boston, .	10 00	750 00	760 00
"	Thomas F. Keenan, .	Boston, .	10 00	750 00	760 00
8th	David T. King, .	Boston, .	10 00	750 00	760 00
"	James Keenan, .	Boston, .	10 00	750 00	760 00
9th	John A. Keliher, .	Boston, .	10 00	750 00	760 00
"	Freeman O. Emerson, .	Boston, .	10 00	750 00	760 00
10th	Charles H. Innes, .	Boston, .	10 00	750 00	760 00
"	Francis C. Lowell, .	Boston, .	10 00	750 00	760 00
11th	William L. Reed, .	Boston, .	10 00	750 00	760 00
"	James M. Douglass, .	Boston, .	10 00	750 00	760 00
12th	John W. Johnson, .	Boston, .	10 00	750 00	760 00
"	James B. Clancy, .	Boston, .	10 00	750 00	760 00
13th	James S. McKenna, .	Boston, .	10 00	750 00	760 00
"	John E. Baldwin, .	Boston, .	10 00	750 00	760 00
14th	John J. Toomey, .	Boston, .	10 00	750 00	760 00

STATEMENT VII.

Revenue Expenses.

DETAILS 105.

HOUSE PAY ROLL — Concluded.

Director.	Name.	Residence.	Travel.	Compensation.	Totals.
	<i>Amount brought forward.</i>				\$83,830 00
3d Worcester,	George H. Kelton,	Petersham, . .	\$180 00	\$750 00	\$930 00
4th "	John B. Dewing, .	North Brookfield,	140 00	750 00	890 00
5th "	Wilson H. Fairbank,	Warren, . .	150 00	750 00	900 00
6th "	Warren J. Livermore,	Spencer, . .	130 00	750 00	880 00
7th "	Cary C. Bradford,	Southbridge,	140 00	750 00	890 00
8th "	Cyrus Spaulding, .	Webster, . .	120 00	750 00	870 00
9th "	George F. Chase, .	Millbury, . .	100 00	750 00	850 00
	Cornelius R. Day, .	Blackstone, .	78 00	750 00	828 00
	John E. McClellan,	Grafton, . .	80 00	750 00	830 00
	Walter S. V. Cooke,	Milford, . .	70 00	750 00	820 00
10th "	B. Alden Nourse, .	Westborough,	70 00	750 00	820 00
	George L. Smith, .	Westborough,	70 00	750 00	820 00
	Edward A. Cowee,	West Boylston,	110 00	750 00	860 00
11th "	Walter F. Howard,	Clinton, . .	90 00	750 00	840 00
12th "	Charles W. Gale, .	Fitchburg, . .	100 00	750 00	850 00
13th "	Francis F. Farrar,	Fitchburg, . .	100 00	750 00	850 00
	Henry Thrasher, .	Fitchburg, . .	100 00	750 00	850 00
14th "	Henry R. Smith, .	Leominster, .	110 00	750 00	860 00
15th "	George M. Rice, .	Worcester, . .	90 00	750 00	840 00
16th "	Moses D. Gilman, .	Worcester, . .	90 00	750 00	840 00
17th "	Eugene M. Moriarty,	Worcester, . .	90 00	750 00	840 00
18th "	Michael L. Russell,	Worcester, . .	90 00	750 00	840 00
19th "	A. Edwin Enberg,	Worcester, . .	90 00	750 00	840 00

STATEMENT VII.

Revenue Expenses.

DETAILS 106 TO 108.

DETAILS No. 106.

CLERKS — SENATE AND HOUSE.

[Acts 1894, chap. 329; 1888, chap. 1; 1894, chap. 394; 1897, chap. 1.]

<i>Amount brought forward,</i>			\$234,400 00
Henry D. Coolidge, clerk of the Senate,	\$3,000 00		
James W. Kimball, clerk of the House, from January 7,	2,951 60		
George T. Sleeper, clerk of the House, to January 6,	48 40		
		\$6,000 00	
William H. Sanger, assistant clerk of the Senate,	\$2,000 00		
F. E. Bridgman, assistant clerk of the House, from January 7,	1,967 73		
James W. Kimball, assistant clerk of the House, to January 6,	32 27		
		4,000 00	
Samuel F. McGill, clerical services,	\$750 00		
Carl A. Raymond, clerical services,	675 00		
Karl T. Taylor, clerical services,	586 67		
		2,011 67	
			12,011 67

DETAILS No. 107.

CHAPLAIN — SENATE AND HOUSE.

[Pub. Stat., chap. 2, sect. 23; Acts 1897, chap. 1.]

Edmund Dowse,	\$300 00		
Daniel W. Waldron,	300 00		
			600 00

DETAILS No. 108.

SERGEANT-AT-ARMS' DEPARTMENT.

[Pub. Stat., chap. 5; Acts 1887, chap. 123; 1893, chap. 353; 1895, chap. 284; 1897, chaps. 1 and 46.]

SERGEANT-AT-ARMS.			
John G. B. Adams, salary,		\$3,500 00	
FIRST CLERK.			
Charles G. Davis, salary,		2,200 00	
STENOGRAPHER.			
Ellen M. Burrill,		800 00	
<i>Amounts carried forward,</i>		\$6,500 00	\$247,011 67

STATEMENT VII.

Revenue Expenses.

DETAILS 109.

SERGEANT-AT-ARMS' DEPARTMENT — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$6,500 00	\$247,011 67
CONTINGENT EXPENSES.		
Carriage hire,	\$25 00	
Expressage,	4 25	
Flowers,	10 00	
Telegrams,	1 00	
	40 25	6,540 25
DETAILS No. 109.		
DOORKEEPERS, MESSENGERS AND PAGES.		
(Pub. Stat., chap. 6, sect. 5; Acts 1882, chap. 257, sect. 4; 1895, chaps. 11 and 193; 1897, chap. 1.)		
David T. Remington, doorkeeper to the Senate,	\$1,500 00	
Joseph Sidwell, assistant doorkeeper to the Senate,	950 00	
MESSENGERS TO THE SENATE.		
James E. Armstrong,	850 00	
Luke K. Davis,	850 00	
Benjamin H. Jellison,	850 00	
Charles H. Johnson,	850 00	
Charles N. Marsh,	850 00	
J. H. Locke,	850 00	
William H. Whiting,	850 00	
PAGES TO THE SENATE.		
Harry W. Morgan,	510 00	
Charles A. Smith,	510 00	
Lawrence G. Mitchell,	510 00	
Thomas J. Tucker, doorkeeper to the House,	1,500 00	
John Kinnear, assistant doorkeeper to the House,	950 00	
James Beatty, postmaster to the House,	950 00	
MESSENGERS TO THE HOUSE.		
Charles R. Ayer,	850 00	
Benjamin B. Brown,	850 00	
Joseph Conneton,	850 00	
Thomas Coyne,	850 00	
John B. Fisher,	850 00	
Sidney Gardner,	850 00	
Edwin C. Gould,	850 00	
John B. Hollis,	850 00	
Mark C. Loudon,	850 00	
<i>Amounts carried forward,</i> . . .	\$20,980 00	\$253,551 92

STATEMENT VII.

Revenue Expenses.

DETAILS 110.

DOORKEEPERS, MESSENGERS AND PAGES — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$20,980 00	\$253,551 92
Thomas F. Pedrick,	850 00	
Ezra T. Pope,	850 00	
Francis Steele,	850 00	
Henry W. Sykes,	850 00	
Charles D. Ufford,	850 00	
B. F. Willson,	850 00	
John Kinnear,	159 00	
PAGES TO THE HOUSE.		
Edward S. Backman,	510 00	
Frank W. Cole,	510 00	
George Lysholm,	510 00	
Clarence I. Smith,	510 00	
James Wood,	510 00	
Fred W. Wilson,	510 00	
Louis A. Phillips,	510 00	
		29,809 00

DETAILS No. 110.

SENATE PRINTING AND BINDING.

[Pub. Stat., chap. 16; Res. 1856, chap. 74; Acts 1897, chap. 1.]

900 copies report of Board of Health on "An Act to Protect the Purity of Inland Waters," etc.,	\$145 00	
2,000 copies Governor's Message,	82 38	
900 copies Secretary of State's "Return of Votes,"	42 94	
900 copies report of State House Con- struction Commission,	34 52	
900 copies report of Gas and Electric Light Commissioners on the explo- sion of March 4, 1897,	20 63	
900 copies communication from Gas and Electric Light Commissioners rela- tive to water and coal gas used in the city of Boston,	17 90	
900 copies report of pardons granted,	14 20	
900 copies report of Board of Health on food and drug inspection,	11 55	
900 copies report of Committee on Fourth Councillor District,	7 78	
900 copies report of Deputy Sealer of Weights and Measures,	4 32	
900 copies Sergeant-at-Arms' statement of expenses of committees for March, 1897,	4 32	
<i>Amounts carried forward,</i>	\$385 54	\$283,360 92

STATEMENT VII.

Revenue Expenses.

DETAILS 110.

SENATE PRINTING AND BINDING—*Continued.*

<i>Amounts brought forward,</i> . . .	\$385 54	\$283,360 92
2,700 copies bills—committee on agriculture, . . .	16 42	
4,500 copies bills—committee on banks and banking, . . .	30 62	
1,800 copies bills—committee on bills in third reading, . . .	8 64	
8,100 copies bills—committee on cities, . . .	55 91	
4,500 copies bills—committee on counties, . . .	25 06	
3,600 copies bills—committee on drainage, . . .	27 89	
900 copies bills—committee on education, . . .	4 32	
1,800 copies bills—committee on election laws, . . .	12 10	
1,800 copies bills—committee on federal relations, . . .	8 64	
1,800 copies bills—committee on fisheries and game, . . .	12 10	
2,700 copies bills—committee on harbors and public lands, . . .	24 20	
2,700 copies bills—committee on insurance, . . .	12 96	
7,200 copies bills—committee on judiciary, . . .	34 56	
900 copies bills—committee on labor, . . .	4 32	
900 copies bills—committee on library, . . .	4 32	
2,700 copies bills—committee on liquor laws, . . .	12 96	
900 copies bills—committee on manufactures, . . .	4 32	
2,700 copies bills—committee on mercantile affairs, . . .	12 96	
9,900 copies bills—committee on metropolitan affairs, . . .	47 52	
7,200 copies bills—committee on military affairs, . . .	48 13	
900 copies bills—committee on parishes and religious societies, . . .	4 32	
1,800 copies bills—committee on printing, . . .	8 64	
1,800 copies bills—committee on prisons, . . .	8 64	
2,700 copies bills—committee on probate and insolvency, . . .	12 96	
5,400 copies bills—committee on public charitable institutions, . . .	25 92	
2,700 copies bills—committee on public health, . . .	12 96	
2,700 copies bills—committee on public service, . . .	12 96	
<i>Amounts carried forward,</i> . . .	\$879 89	\$283,360 92

STATEMENT VII.

Revenue Expenses.

DETAILS 111.

SENATE PRINTING AND BINDING — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$879 89	\$283,360 92
2,700 copies bills — committee on rail-roads, . . .	12 96	
100 copies bills — committee on roads and bridges, . . .	2 97	
900 copies bills — committee on rules, . . .	4 32	
4,500 copies bills — committee on State House, . . .	21 60	
6,400 copies bills — committee on street railways, . . .	36 67	
8,100 copies bills — committee on towns, . . .	45 80	
7,200 copies bills — committee on water supply, . . .	44 94	
5,400 copies bills — committee on ways and means, . . .	32 84	
27,900 copies bills accompanying petitions, . . .	178 14	
20,700 copies bills on leave, . . .	99 36	
34,200 copies sundry bills and resolutions, . . .	232 09	
97,200 copies daily Journal of the Senate, . . .	1,686 30	
1,000 copies Journal of the Senate (bound in cloth), . . .	1,042 36	
23,700 copies Calendar of the Senate, . . .	569 32	
500 copies index to Senate documents, . . .	29 02	
Billets and slips, . . .	26 36	
Binding and lettering, . . .	22 84	
Circulars, etc., . . .	10 25	
Envelopes, . . .	8 51	
Letter blanks, etc., . . .	4 13	
List of committees (1,200 copies), . . .	45 60	
Newspapers, . . .	30 60	
Night work, . . .	984 00	
Paper and envelopes, . . .	8 52	
Rules of Senate and House and list of members, . . .	718 39	
Yea and nay lists, . . .	17 28	
		6,785 06

DETAILS No. 111.

HOUSE PRINTING AND BINDING.

[Pub. Stat., chap. 16; Res. 1856, chap. 74; Acts 1897, chap. 1.]

900 copies abstract of the report of the Auditor of Accounts, . . .	\$284 55	
900 copies report of Highway Commission relative to State highway from New Hampshire line to Salisbury Beach, . . .	248 51	
<i>Amounts carried forward,</i> . . .	\$533 06	\$290,145 98

STATEMENT VII.

Revenue Expenses.

DETAILS 111.

HOUSE PRINTING AND BINDING — *Continued.*

<i>Amounts brought forward, . . .</i>	\$583 06	\$290,145 98
900 copies report of committee on election laws relative to the codification of the election laws, . . .	179 77	
900 copies report of joint special committee on tuberculous cattle, . . .	176 15	
900 copies report of Board of Agriculture on extermination of gypsy moth, . . .	97 20	
900 copies classified schedule of estimates for county expenses submitted by the Controller of County Accounts, . . .	96 43	
900 copies statement of estimates of the Auditor of Accounts, . . .	87 63	
900 copies report of joint special committee on the post-mortem examinations of certain diseased cattle, . . .	72 17	
900 copies report of State Board of Education on school attendance and truancy, . . .	58 92	
1,800 copies report of committee to investigate caucus methods, . . .	44 74	
900 copies report of Highway Commission relative to a State highway between Boston and Newburyport, . . .	41 50	
900 copies report of Dairy Bureau, Board of Agriculture, . . .	34 13	
900 copies communication from Controller of County Accounts, submitting recommendations for legislative action, . . .	13 26	
900 copies report of Gas and Electric Light Commissioners on deaths by asphyxiation since Jan. 1, 1897, . . .	11 47	
3,600 copies Sergeant-at-Arms' statement of expenses of committees, . . .	10 80	
900 copies communication from Topographical Survey Commission, submitting recommendations for legislative action, . . .	9 88	
900 copies Commissioner of Insurance, submitting suggestions for legislative action, . . .	8 64	
900 copies report of committee on impeachment of M. P. Morrill, . . .	6 48	
900 copies report of the Auditor of Accounts on the expenditures in excess of appropriations, . . .	7 78	
900 copies report of Auditor relative to expenses of committees for advertising committee hearings, . . .	7 09	
<i>Amounts carried forward, . . .</i>	\$1,497 10	\$290,145 98

STATEMENT VII.

Revenue Expenses.

DETAILS 111.

HOUSE PRINTING AND BINDING — *Continued.*

<i>Amounts brought forward,</i> . . .	\$1,497 10	\$290,145 98
900 copies report of Commissioners Massachusetts School Fund, . . .	5 60	
900 copies report of State Pension Agent, . . .	4 32	
900 copies message of Governor relative to United States lands, . . .	4 32	
900 copies message of Governor transmitting a communication from trustees of Massachusetts Hospital for Epileptics, . . .	4 32	
900 copies communication to the Legislature from the justices of the supreme judicial court, . . .	4 32	
900 copies of message from Governor vetoing "An act to protect the estates of deceased persons from the prosecution of fraudulent claims," . . .	4 32	
900 copies report of joint special committee on funeral of General Couch, . . .	4 32	
900 copies report of Harbor and Land Commissioners on Green Harbor matter, . . .	4 32	
900 copies message of Governor relative to Rhode Island boundary line, . . .	4 32	
900 copies message of Governor vetoing "An act relative to Green Harbor," . . .	4 32	
900 copies message of Governor vetoing "An act to authorize a State appropriation for the support of public schools," . . .	4 32	
900 copies message of Governor vetoing "An act relative to the preservation of birds and game," . . .	2 16	
900 copies opinion of Attorney-General upon a "proposed article of amendment to the constitution set forth in House Doc. No. 428 of 1897," . . .	2 16	
900 copies message of Governor vetoing an "Act to provide relief for the Société St. Jean Baptiste," . . .	2 16	
3,600 copies bills—committee on agriculture, . . .	22 90	
7,200 copies bills—committee on banks and banking, . . .	41 48	
18,000 copies bills—committee on bills in third reading, . . .	65 24	
6,300 copies bills—committee on cities, . . .	31 54	
29,700 copies bills—committee on county affairs and criminal costs, . . .	115 38	
<i>Amounts carried forward,</i> . . .	\$1,828 92	\$290,145 98

STATEMENT VII.

Revenue Expenses.

DETAILS 111.

HOUSE PRINTING AND BINDING — *Continued.*

<i>Amounts brought forward,</i> . . .	\$1,828 92	\$290,145 98
3,600 copies bills — committee on drainage, . . .	15 12	
3,600 copies bills — committee on education, . . .	29 38	
3,600 copies bills — committee on election laws, . . .	77 42	
2,700 copies bills — committee on federal relations, . . .	10 80	
1,800 copies bills — committee on fisheries and game, . . .	15 12	
11,700 copies bills — committee on insurance, . . .	49 68	
42,300 copies bills — committee on judiciary, . . .	202 91	
900 copies bills — committee on labor, . . .	2 16	
900 copies bills — committee on library, . . .	4 32	
4,500 copies bills — committee on liquor laws, . . .	19 44	
8,600 copies bills — committee on manufactures, . . .	76 32	
8,100 copies bills — committee on mercantile affairs, . . .	27 22	
27,900 copies bills — committee on metropolitan affairs, . . .	233 71	
2,700 copies bills — committee on military affairs, . . .	8 64	
900 copies bills — committee on parishes and religious societies, . . .	2 16	
3,600 copies bills — committee on printing, . . .	8 64	
8,100 copies bills — committee on prisons, . . .	34 56	
6,300 copies bills — committee on probate and insolvency, . . .	25 92	
3,600 copies bills — committee on public charitable institutions, . . .	28 08	
4,500 copies bills — committee on public health, . . .	25 06	
2,700 copies bills — committee on public service, . . .	15 12	
3,600 copies bills — committee on railroads, . . .	17 28	
2,700 copies bills — committee on roads and bridges, . . .	28 52	
5,400 copies bills — committee on rules, . . .	20 74	
2,700 copies bills — committee on State House, . . .	14 26	
6,300 copies bills — committee on street railways, . . .	50 79	
900 copies bills — committee on taxation, . . .	4 32	
2,700 copies bills — committee on towns, . . .	14 26	
<i>Amounts carried forward,</i> . . .	\$2,890 87	\$290,145 98

STATEMENT VII.

Revenue Expenses.

DETAILS 112 AND 113.

HOUSE PRINTING AND BINDING — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$2,890 87	\$290,145 98
7,200 copies bills committee on water supply, . . .	35 86	
148,500 copies bills — committee on ways and means, . . .	563 88	
522,900 copies bills accompanying petitions, . . .	2,138 82	
234,000 copies bills on leave, . . .	975 88	
69,300 copies sundry bills and resolutions, . . .	437 46	
97,200 copies Calendar of the House, . . .	1,462 36	
96,300 copies daily Journal of the House, . . .	2,272 25	
1,000 copies Journal of the House (bound in cloth), . . .	1,385 45	
500 copies index to House documents, . . .	136 02	
Billets, slips, etc., . . .	118 09	
Binding and lettering, . . .	16 80	
Blank books, . . .	9 40	
Blotting paper, . . .	12 10	
Engrossing, . . .	20 00	
Letter blanks, etc., . . .	69 87	
Newspapers, . . .	169 29	
Night work, . . .	2,952 60	
Note and letter heads, . . .	155 85	
Paper and envelopes, . . .	87 17	
Plan of seats, . . .	20 18	
Postage, . . .	20 77	
Printing election laws (900 copies), . . .	398 77	
Yea and nay lists, . . .	36 78	
		16,386 52
DETAILS No. 112.		
PRINTING AND BINDING MANUAL OF THE GENERAL COURT.		
[Res. 1895, chap. 24; Acts 1894, chap. 393; 1897, chap. 1.]		
10,000 copies Manual of the General Court, . . .		3,149 73
DETAILS No. 113.		
STATIONERY FOR THE SENATE ORDERED BY THE CLERK.		
[Pub. Stat., chap. 16; Res. 1856, chap. 74; Acts 1897, chap. 1.]		
Blotting paper, . . .	\$51 00	
Correspondence cards and envelopes, . . .	32 00	
Diaries, . . .	4 50	
<i>Amounts carried forward,</i> . . .	\$87 50	\$309,682 23

STATEMENT VII.

Revenue Expenses.

DETAILS 114.

STATIONERY FOR THE SENATE ORDERED BY THE CLERK —
Concluded.

<i>Amounts brought forward,</i> . . .	\$87 50	\$309,682 23
Document covers,	12 00	
Erasers,	11 00	
Ink and inkstands,	68 70	
Index cards, files, etc.,	8 00	
Memorandum blocks,	22 25	
Mucilage,	4 50	
Paper and envelopes,	289 50	
Pathfinder,	5 00	
Pencils and protectors,	5 00	
Pens and holders,	21 40	
Printing,	16 75	
Record and account books,	32 63	
Rubber bands,	11 50	
Shears,	38 25	
Sundries, stationery and office supplies,	7 65	
Typewriter supplies,	2 50	
Wrapping paper, twine, etc.,	17 25	
		661 38

DETAILS No. 114.

STATIONERY FOR THE HOUSE ORDERED BY THE
 CLERK.

[Pub. Stat., chap. 16; Res. 1856, chap. 74; Acts 1897, chap. 1.]

Blotting paper,	\$106 85	
Diaries,	39 00	
Document covers,	48 00	
Erasers and sharpening,	36 05	
Folders,	3 00	
Index cards, files, etc.,	1 85	
Ink and inkstands,	89 58	
Memorandum blocks,	20 90	
Mucilage,	53 90	
Paper and envelopes,	300 29	
Pathfinder,	2 50	
Pencils and protectors,	97 81	
Pens and holders,	103 74	
Postage,	19 00	
Record and account books,	20 15	
Rubber bands,	25 50	
Rubber stamps,	31 95	
Shears,	86 40	
Stationery, etc.,	49 45	
Tape,	21 00	
Typewriter supplies, etc.,	124 70	
Wrapping paper, twine, etc.,	101 66	
		1,383 28
<i>Amount carried forward,</i>		\$311,726 89

STATEMENT VII.

Revenue Expenses.

DETAILS 115 AND 116.

DETAILS No. 115.

STATIONERY, PRINTING, ETC., ORDERED BY THE SERGEANT-AT-ARMS.

[Pub. Stats., chap. 16; Res. 1856, chap. 74; Acts 1897, chap. 1.]

<i>Amount brought forward,</i>		\$311,726 89
Directories,	\$49 50	
Newspapers,	35 00	
Pathfinders,	10 00	
Printing and binding,	791 79	
Publications, etc.,	7 50	
Record and account books,	8 50	
Stationery and office supplies,	17 15	
Typewriter supplies,	50	
Postage,	30 00	
		949 94

DETAILS No. 116.

CONTINGENT EXPENSES OF THE LEGISLATURE.

[Pub. Stat., chap. 5; Acts 1887, chap. 128; 1897, chap. 1.]

William H. Hunt, services,	\$192 50	
Edson Mills, services,	10 00	
H. A. Willard, services,	10 00	
N. D. Curry, services,	7 50	
Robert Glavin, services,	7 50	
F. A. Davis, services,	5 00	
F. B. Lewis, services,	5 00	
R. J. Taylor, services,	5 00	
J. W. Cropper, services,	2 50	
M. J. Proctor, services,	2 50	
Appraisal of discarded Senate furniture,	18 00	
Baskets,	23 50	
Brushes, etc.,	107 50	
Buttons,	34 50	
Chamois skins,	9 60	
Cleaning carpets,	20 92	
Cotton bags,	56 00	
Diagram of House,	15 00	
Document files,	110 00	
Expressage and trucking,	3 60	
Gavels,	32 00	
Keys, etc.,	17 75	
Labor,	634 65	
<i>Amounts carried forward,</i>	\$1,330 52	\$312,676 83

STATEMENT VII.

Revenue Expenses.

DETAILS 117.

CONTINGENT EXPENSES OF THE LEGISLATURE — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$1,330 52	\$312,676 83
Map,	35 00	
Paint, oil, etc.,	43 96	
Postage,	129 65	
Pumice,	97 63	
Repairs to curtains,	14 00	
Shoe blacking,	18 00	
Signs, and painting same,	85 75	
Stationery, etc,	7 66	
Sundry incidentals,	67 27	
Soap,	2 80	
Sponges,	57 20	
Steel safe for "Mayflower" log,	345 00	
Telephone and telegrams,	238 08	
Telephone equipment,	465 00	
Towels,	409 68	
Typewriter and supplies,	90 00	
Washing towels,	53 28	
Wooden ware,	11 25	
		3,501 73

DETAILS No. 117.

EXPENSES OF LEGISLATIVE COMMITTEES.

[Pub. Stat., chap. 16; Acts 1897, chaps. 1, 313 and 518.]

Committee on agriculture, —		
Advertising,	\$98 72	
Travelling expenses,	45 89	
Hotel bills,	31 83	
Carriage hire,	24 66	
Cigars,	2 92	
		\$204 02
Committee on banks and banking, —		
Advertising,		256 65
Committee on cities, —		
Advertising,	\$373 51	
Hotel bills,	42 30	
Travelling expenses,	14 75	
Carriage hire,	8 50	
Cigars,	3 50	
		442 56
Committee on constitutional amendments, —		
Advertising,		31 91
Committee on counties, —		
Advertising,	\$131 19	
Carriage hire,	12 00	
<i>Amounts carried forward,</i> . . .	\$143 19	\$985 14
		\$316,178 56

STATEMENT VII.

Revenue Expenses.

DETAILS 117.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

<i>Amounts brought forward,</i>	\$143 19	\$935 14	\$316,178 56
Travelling expenses,	10 20		
Printing,	3 59		
Postage,	1 75		
		158 73	
Committee on drainage, —			
Advertising,	\$545 68		
Hotel bills,	60 95		
Travelling expenses,	29 65		
Cigars,	18 00		
		654 28	
Committee on education, —			
Advertising,	\$151 13		
Travelling expenses,	41 88		
Hotel bills,	25 84		
Carriage hire,	6 67		
Cigars,	2 92		
		228 44	
Committee on election laws, —			
Advertising,	\$817 74		
Travelling expenses,	18 00		
Hotel bills,	16 00		
Hire of hall,	8 00		
Carriage hire,	5 00		
		864 74	
Committee on federal relations, —			
Advertising,		319 96	
Committee on fisheries and game, —			
Advertising,	\$255 57		
Hotel bills,	101 20		
Travelling expenses,	76 78		
Carriage hire,	31 50		
Steamboat hire,	25 00		
Telegram,	35		
		490 40	
Committee on harbors and public lands, —			
Advertising,	\$510 63		
Hotel bills,	206 13		
Travelling expenses,	105 82		
Carriage hire,	46 75		
Steamboat hire,	45 00		
Cigars,	14 05		
Telegrams,	1 62		
Hire of hall,	1 50		
		931 50	
Committee on insurance, —			
Advertising,		708 00	
Committee on judiciary, —			
Advertising,		1,542 97	
<i>Amounts carried forward,</i>		\$6,834 16	\$316,178 56

STATEMENT VII.

Revenue Expenses.

DETAILS 117.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

<i>Amounts brought forward,</i>	\$6,834 16	\$316,178 56
Committee on labor, —		
Advertising,	\$544 65	
Hotel bills,	51 00	
Carriage hire,	40 75	
Travelling expenses,	13 15	
Cigars,	8 50	
	653 05	
Committee on libraries, —		
Advertising,	\$15 24	
Travelling expenses,	1 60	
Carriage hire,	50	
	17 34	
Committee on liquor laws, —		
Advertising,	1,220 69	
Committee on manufactures, —		
Stenographer's services, . . .	\$297 00	
Advertising,	218 10	
Carriage hire,	30 00	
Cigars,	8 50	
	548 60	
Committee on mercantile affairs, —		
Advertising,	528 02	
Committee on metropolitan affairs, —		
Advertising,	\$1,786 10	
Carriage hire,	110 00	
Hotel bills,	102 23	
Travelling expenses,	29 44	
Cigars,	9 50	
	2,037 27	
Committee on military affairs, —		
Stenographer's services, . . .	\$3,833 65	
Advertising,	579 02	
Carriage hire,	86 17	
Travelling expenses,	54 29	
Hotel bills,	45 33	
Cigars,	6 16	
	4,604 62	
Committee on parishes, —		
Advertising,	17 38	
Committee on printing, —		
Advertising,	29 03	
Committee on prisons, —		
Advertising,	\$447 72	
Hotel bills,	87 87	
<i>Amounts carried forward,</i> . . .	\$535 59	\$316,178 56
	\$16,490 16	

STATEMENT VII.

Revenue Expenses.

DETAILS 117.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

<i>Amounts brought forward, . . .</i>	<i>\$535 59</i>	<i>\$16,490 16</i>	<i>\$316,178 56</i>
Travelling expenses,	81 19		
Carriage hire,	46 75		
Cigars,	3 25		
Hire of hall,	1 50		
Telegram,	13		
		668 41	
Committee on probate and insolvency, —			
Advertising,		106 83	
Committee on public charitable institutions: —			
Hotel bills,	\$370 65		
Advertising,	331 22		
Travelling expenses,	251 16		
Carriage hire,	171 50		
Cigars,	43 75		
Telegrams,	5 45		
		1,173 73	
Committee on public health, —			
Stenographer's services,	\$1,245 00		
Advertising,	185 41		
		1,430 41	
Committee on public service, —			
Advertising,		45 41	
Committee on railroads, —			
Advertising,	\$551 57		
Hotel bills,	26 10		
Carriage hire,	20 00		
Cigars,	4 50		
		602 17	
Committee on roads and bridges, —			
Advertising,	\$367 41		
Hotel bills,	164 00		
Travelling expenses,	142 25		
Carriage hire,	129 00		
Cigars,	21 50		
		824 16	
Committee on State House, —			
Advertising,		117 38	
Committee on street railways, —			
Advertising,	\$1,061 91		
Hotel bills,	94 32		
Travelling expenses,	89 43		
Carriage hire,	33 00		
Cigars,	7 50		
		1,286 16	
<i>Amounts carried forward,</i>		<i>\$22,744 82</i>	<i>\$316,178 56</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 117.

EXPENSES OF LEGISLATIVE COMMITTEES—*Continued.*

<i>Amounts brought forward,</i> . . .	\$22,744 82	\$316,178 56
Committee on taxation,—		
Advertising,	84 13	
Committee on towns,—		
Advertising,	\$96 24	
Hotel bills,	52 45	
Travelling expenses,	51 30	
Carriage hire,	32 00	
Cigars,	4 00	
	235 99	
Committee on water supply,—		
Advertising,	\$574 24	
Hotel bills,	270 25	
Travelling expenses,	166 74	
Carriage hire,	121 50	
Cigars,	29 00	
Steamboat hire,	20 00	
Telegram,	2 08	
	1,188 81	
Committee on ways and means,—		
Clerk,	\$700 00	
Carriage hire,	24 00	
	724 00	
Senate committee on rules,—		
John E. Abbott, services,	1,000 00	
House committee on rules,—		
Ashton R. Willard, services,	\$1,500 00	
expenses,	50 00	
Stenographer's services,	450 00	
	2,000 00	
Committee on funeral of John I. Baker,—		
Travelling expenses,	\$1 50	
Telegrams,	1 35	
	2 85	
Committee on funeral of General Darius N. Couch,—		
Travelling expenses,	\$6 00	
Carriage hire,	5 50	
	11 50	
Committee on funeral of B. Alden Nourse,—		
Travelling expenses,	\$6 65	
Carriage hire,	1 50	
Hotel bills,	50	
	8 65	
Special committee to consider petition for impeachment of Melville W. Merrill,—		
Stenographer's services,	\$38 90	
Advertising,	11 25	
	50 15	
<i>Amounts carried forward,</i>	\$28,045 90	\$316,178 56

STATEMENT VII.

Revenue Expenses.

DETAILS 118.

EXPENSES OF LEGISLATIVE COMMITTEES — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$28,045 90	\$316,178 56
Special committee to investigate caucuses in the city of Boston, —		
Clerk's services, \$300 00		
Stenographer's services, 25 00		
Advertising, 6 00		
	331 00	
Joint special committee to investigate tuberculosis at Brighton, —		
Hotel bills, \$58 50		
Carriage hire, 36 50		
Travelling expenses, 7 40		
Telegrams, 90		
	103 30	
Joint special committee on returns of votes for councillors, —		
Stenographer's services,	29 40	
Joint special committee on Robert G. Shaw memorial, —		
Hotel bills,	6 00	
Joint special committee of 1896 on redistricting the Commonwealth into new councillor and senatorial districts, —		
Maps,	15 95	
Printing legislative bulletin,	2,512 49	
Editing legislative bulletin,	750 00	
Clerical services, copying advertisements,	257 55	
Making up pay rolls,	75 00	
Postage,	60 00	
Envelopes,	17 90	
		32,204 49

DETAILS No. 118.

WITNESS FEES BEFORE COMMITTEES.

[Pub Stat., chap. 16, sects. 46 and 47; Acts 1897, chaps. 1 and 313.]

Witness fees, committee on military affairs,	272 28
Total legislative expenses, 1897,	\$348,655 33

STATEMENT VII.

Revenue Expenses.

DETAILS 119 AND 120.

GOVERNOR AND COUNCIL.

DETAILS No. 119.

GOVERNOR'S SALARY.

[Pub. Stat., chaps. 15, 16 and 28; Acts 1892, chap. 101.]

Roger Wolcott, Governor, salary from January 7,	\$7,870 97	\$8,000 00
Roger Wolcott, Lieutenant-Governor, Acting Governor, salary to January 6,	129 03	

DETAILS No. 120.

COMPENSATION AND TRAVELLING EXPENSES OF
LIEUTENANT-GOVERNOR AND COUNCIL.

[Pub. Stat., chap. 15; Acts 1897, chaps. 3 and 347.]

W. Murray Crane, Lieutenant-Governor,—		
Salary from January 7,	\$1,801 28	
Travelling expenses,	302 50	
		\$2,103 78
Benjamin S. Lovell,—		
Salary,	\$800 00	
Travelling expenses,	220 00	
		1,020 00
Charles A. Towne,—		
Salary,	\$800 00	
Travelling expenses,	460 45	
		1,260 45
Nathaniel F. Ryder,—		
Salary,	\$800 00	
Travelling expenses,	194 65	
		994 65
Allen L. Joslin,—		
Salary,	\$720 51	
Travelling expenses,	86 72	
		807 23
Francis Norwood,—		
Salary,	\$720 51	
Travelling expenses,	36 40	
		756 91
Elisha H. Shaw,—		
Salary,	\$720 51	
Travelling expenses,	102 95	
		823 46
Amounts carried forward,	\$7,766 48	\$8,000 00

STATEMENT VII.

Revenue Expenses.

DETAILS 121 AND 122.

COMPENSATION AND TRAVELLING EXPENSES OF LIEUTENANT-GOVERNOR AND COUNCIL — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$7,766 48	\$8,000 00
Everett C. Benton, —		
Salary, \$720 51		
Travelling expenses, 60 61	781 12	
Isaac B. Allen, —		
Salary,	720 51	
RETIRING MEMBERS OF COUNCIL, 1896.		
Charles E. Stevens, —		
Salary, \$79 49		
Travelling expenses, 63 00	142 49	
John M. Harlow, —		
Salary, \$79 49		
Travelling expenses, 7 00	86 49	
John H. Sullivan, —		
Salary, \$79 49		
Travelling expenses, 2 00	81 49	
Francis H. Raymond, —		
Salary, \$79 49		
Travelling expenses, 3 00	82 49	
B. Frank Southwick, —		
Salary, \$79 49		
Travelling expenses, 4 37	83 86	
		9,744 93
DETAILS No. 121.		
GOVERNOR'S PRIVATE SECRETARY.		
[Pub. Stat., chap. 15; Acts 1891, chap. 411; 1897, chap. 3.]		
James M. Perkins, from January 7, . . .	\$2,459 67	
Henry A. Thomas, to January 6, . . .	40 33	
		2,500 00
DETAILS No. 122.		
EXECUTIVE STENOGRAPHER.		
[Acts 1897, chaps. 3, 188 and 279.]		
Francis Hurtubis, Jr., salary,		1,300 00
<i>Amount carried forward,</i>		\$21,544 93

STATEMENT VII.

Revenue Expenses.

DETAILS 123 TO 125.

DETAILS No. 123.

EXECUTIVE CLERK.

[Pub. Stat., chap. 15; Acts 1891, chap. 411; 1897, chap. 3.]

<i>Amount brought forward,</i>	\$21,544 93
Edward F. Hamlin, salary,	2,000 00

DETAILS No. 124.

MESSENGER TO GOVERNOR AND COUNCIL.

[Pub. Stat., chap. 15; Acts 1891, chap. 429; 1897, chap. 3.]

William H. Jarvis, salary,	1,200 00
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DETAILS No. 125.

EXECUTIVE CONTINGENT.

[Pub. Stat., chap. 15, sect. 7; Acts 1897, chap. 3.]

Carriage hire,	\$604 79	
Cleaning department,	18 00	
Expressage,	1 80	
Extra clerical services,	50 00	
Lunches,	4 90	
Messenger,	389 00	
Messenger service,	10 55	
Newspapers,	59 30	
Publications,	7 50	
Stenographic work,	87 60	
Sundry incidentals,	7 50	
Telephone and telegrams,	51 85	
Travelling expenses,	52 90	
Typewriter,	76 00	
Typewriter supplies,	9 00	
Washing towels,	41 84	
		1,472 53
<i>Amount carried forward,</i>		\$26,217 46

STATEMENT VII.

Revenue Expenses.

DETAILS 126 AND 127.

DETAILS No. 126.

EXECUTIVE POSTAGE, PRINTING AND STATIONERY.

[Pub. Stat., chap. 16; Res. 1856, chap. 74; Acts 1897, chap. 3.]

<i>Amount brought forward,</i>		\$26,217 46
Blotting paper,	\$2 50	
Engraving and printing invitations to inaugural ceremonies,	104 94	
Index cards, files, etc.,	6 25	
Mucilage,	3 00	
Paper and envelopes,	47 60	
Pens, pencils, etc.,	3 60	
Postage,	165 00	
Printing,	14 00	
Publications,	16 75	
Record and account books,	17 00	
Rubber stamps,	2 50	
Stationery and office supplies,	69 30	
		452 44

DETAILS No. 127.

COUNCIL CONTINGENT.

[Pub. Stat., chap. 5, sect. 12; Res. 1856, chap. 74; Acts 1887, chap. 128; 1897, chap. 3.]

Advertising,	\$12 50	
Carriage hire,	393 00	
Cleaning council chamber,	15 00	
Expressage,	5 75	
Extra clerical assistance,	628 00	
Floral decorations,	10 00	
Frames for portraits of Samuel Adams and John Hancock,	100 00	
Lunches and dinners,	167 75	
Messenger service,	43 90	
Serving subpoenas,	10 57	
Sundry incidentals,	4 05	
Telephone and telegrams,	24 34	
Travelling expenses,	663 13	
Washing towels,	23 55	
Witness fees,	181 75	
William B. Wright and Charles T. Bovell, reporting the testimony in the hearing on the charges against Police Commissioner Martin,	687 46	
		2,970 75
<i>Amount carried forward,</i>		\$29,640 65

STATEMENT VII.

Revenue Expenses.

DETAILS 128 AND 129.

DETAILS No. 128.

COUNCIL POSTAGE, PRINTING AND STATIONERY.

[Res. 1886, chap. 74; Acts 1897, chap. 3.]

<i>Amount brought forward,</i>		\$29,640 65
Ink, inkstands, etc.,	\$6 75	
Paper and envelopes,	43 00	
Postage,	100 00	
Printing and binding,	125 42	
Shears,	6 75	
Stationery and office supplies,	30 40	
Wrapping paper, twine, etc.,	4 50	
		816 82
Total expenses of the executive department, 1897,		\$29,957 47

DETAILS No. 129.

EXTRAORDINARY EXPENSES.

[Acts 1890, chap. 415; 1897, chap. 3.]

Aspinwall & Lincoln, engineering services in connection with change of grade of Austin street, opposite Massachusetts State Prison,	\$60 00	
The Honorable T. F. Bayard, ambassador to England, to reimburse expenditures on account of application to the consistory of London, Eng., for the transfer of the "Mayflower Log," so-called, to the United States of America,	265 26	
Expenses connected with the celebration of the centennial anniversary of the launching of the United States frigate "Constitution":—		
Clerical assistance,	21 00	
Carriage hire, horses, etc.,	416 38	
Dinner to United States naval officers and other guests,	305 92	
Engraving and printing invitations, etc.,	495 25	
Flowers,	25 00	
Labor,	48 00	
Lunches,	49 06	
Postage,	47 50	
Sundry incidentals,	18 00	
<i>Amounts carried forward,</i>	\$1,426 11	

STATEMENT VII.

Revenue Expenses.

DETAILS 129.

EXTRAORDINARY EXPENSES — *Concluded.*

<i>Amounts brought forward,</i>	\$1,426 11	
Transportation of Naval Brigade, Massachusetts Volunteer Militia,	660 40	
Travelling expenses,	13 50	
<p>Militia Bounty (Annual Drill). This payment was made from this appropriation for extraordinary expenses, on the representation of the Adjutant-General that the appropriation for compensation of the volunteer militia was exhausted, in consequence of the unusually large number of men reported present at the annual drills, and that the Sixth and Eighth Regiments of Infantry remained unpaid.</p>		
<p>Sixth Regiment Infantry, M. V. M., Edward L. Tucker, paymaster: —</p>		
Company F,	\$108 56	
G,	112 56	
H,	112 56	
I,	116 56	
K,	116 56	
L,	118 56	
M,	108 89	
Horse allowance, battalion adjutant,	4 00	
		\$798 25
<p>Eighth Regiment Infantry, M. V. M., James C. Barr, paymaster: —</p>		
Field and staff,	\$138 86	
Field and staff horse allowance, . .	48 00	
Three battalion adjutants, horse allowance,	12 00	
Band,	96 00	
Company A,	116 56	
B,	114 39	
C,	86 56	
D,	130 56	
E,	120 56	
F,	122 56	
G,	124 56	
H,	116 56	
I,	124 56	
K,	114 56	
L,	120 56	
M,	114 56	
		1,701 41
Total extraordinary expenses, 1897,		\$4,924 93

STATEMENT VII.

Revenue Expenses.

DETAILS 130.

SECRETARY'S DEPARTMENT.

DETAILS No. 130.

[Pub. Stat., chap. 15; Acts 1896, chap. 337; 1898, chap. 385; 1891, chap. 410; 1892, chaps. 262 and 422; 1893, chap. 103; 1894, chap. 378; 1895, chaps 93 and 402; 1897, chaps. 22, 279, 351 and 432.]

SECRETARY.		
William M. Olin, salary,		\$3,500 00
CLERKS.		
Isaac H. Edgett, first clerk,	\$2,200 00	
Herbert H. Boynton, second clerk,	2,000 00	
		4,200 00
CHIEF OF ARCHIVES DIVISION.		
James J. Tracy,		2,000 00
CASHIER.		
Carrie S. Delano,		1,000 00
EXTRA CLERKS AND MESSENGERS.		
Peter F. J. Carney,	\$1,400 00	
Samuel M. Barton,	1,400 00	
Edward M. Ransom,	1,200 00	
William H. Morgan,	1,200 00	
Edward T. Bouvé,	1,200 00	
George W. Brown,	1,200 00	
George F. Crafts,	1,200 00	
Alice R. Farnum,	900 00	
F. T. Crafts,	833 34	
Harriet E. Dickerman,	800 00	
Martha J. Moore,	799 99	
George W. Prescott, from April 15,	711 11	
Leonora P. Miskelly,	666 66	
Agnes E. Kimball,	600 00	
Josephine P. Fuller,	600 00	
Mary E. Burgess,	550 00	
Minnie E. Buckley,	550 00	
Annie E. Lawler,	550 00	
Helen Hadley,	550 00	
Abba L. Southworth,	550 00	
Ella M. Burt,	550 00	
Martha A. Smith,	450 00	
Grace I. Cleveland,	400 00	
Martin I. Hanscom,	360 00	
William B. Pearce, to April 14,	288 89	
<i>Amounts carried forward,</i>	\$19,509 99	\$10,700 00

STATEMENT VII.

Revenue Expenses.

DETAILS 130.

SECRETARY'S DEPARTMENT — *Concluded.*

<i>Amounts brought forward,</i>	\$19,509 99	\$10,700 00
John Gardner,	100 00	
Elizabeth A. Bagley,	50 00	
William A. Johnson, messenger,	900 00	
M. A. Gordon, messenger,	420 00	
Eliot F. Larned, messenger,	300 00	
Extra clerical services,	688 67	
		21,968 66
INCIDENTALS.		
Advertising,	\$14 12	
Binding cases,	9 00	
Blotting paper,	22 00	
Carriage hire,	8 00	
Chamois skins,	6 00	
Copying,	7 00	
Directories,	11 00	
Drawing coat-of-arms,	150 00	
Erasers and sharpening,	33 19	
Expenses of prorogation,	15 40	
Expressage,	24 15	
Expenses preparing ballots,	42 88	
Eyelets,	1 55	
Forwarding returns of elections,	4 64	
Index cards, files, etc.,	4 50	
Ink,	4 75	
Memorandum blocks,	35 13	
Mucilage,	12 10	
Newspapers,	6 06	
Paper and envelopes,	59 05	
Parchment,	795 50	
Pathfinder,	10 00	
Pencils,	6 70	
Pens and holders,	62 45	
Postage,	864 87	
Printing and binding,	1,024 31	
Publications,	4 50	
Record and account books,	100 80	
Re-engraving State seal,	25 00	
Rubber bands,	11 35	
Rubber stamps,	3 80	
Stationery and office supplies,	29 18	
Sundry incidentals,	1 18	
Telephone and telegrams,	30 39	
Travelling expenses,	43 91	
Typewriter supplies, etc.,	130 17	
Wrapping paper and twine,	51 01	
		3,660 14
Total expenses Secretary's department, 1897,		\$36,328 80

STATEMENT VII.

Revenue Expenses.

DETAILS 131 TO 134.

DETAILS No. 131.

EXCHANGE AND DISTRIBUTION OF PUBLIC DOCUMENTS.

[Acts 1897, chap. 22.]

Expressage,	\$2,148 92	
Printing,	143 87	
Wrapping paper, twine, etc.,	180 40	
		\$2,473 19

DETAILS No. 132.

RECORDS, FILES, PAPERS AND DOCUMENTS IN THE SECRETARY'S DEPARTMENT.

[Acts 1897, chap. 22.]

Emma L. Abbott, services,	\$600 00	
Elizabeth A. Bagley, services,	500 00	
Mary L. Ballou, services,	600 00	
Frances E. Lewis, services,	600 00	
Elizabeth A. Shed, services,	600 00	
Martha A. Smith, services,	100 00	
George W. Brown, services,	300 00	
Binding and mounting,	1,262 30	
Printing,	206 53	
Wrapping paper,	3 10	
		\$4,771 93

DETAILS No. 133.

STANDARD RECORD INK.

[Acts 1894, chap. 378; 1897, chap. 22.]

Examination of samples,	\$225 00	
Ink,	152 76	
Ink bottles,	54 00	
Printing,	9 94	
		\$441 70

DETAILS No. 134.

INDEX OF REGISTRATION RETURNS.

[Res. 1895, chap. 18; 1896, chap. 65; Acts 1896, chap. 373.]

Greenough, Adams & Cushing,		\$1,238 15
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STATEMENT VII.

Revenue Expenses.

DETAILS 135.

TREASURER'S DEPARTMENT.

DETAILS No. 135.

[Pub. Stat., chap. 16; Acts 1885, chaps. 15 and 263; 1886, chap. 334; 1889, chap. 349; 1895, chap. 392; 1896, chap. 326; 1897, chaps. 5, 256 and 313.]

TREASURER.		
Edward P. Shaw,		\$5,000 00
CLERKS.		
John Q. Adams, first,	\$2,500 00	
A. B. C. Deming, second,	2,000 00	
L. P. Bridge, third,	1,400 00	5,900 00
CASHIER.		
Wendell P. Marden,		2,000 00
FUND CLERK.		
E. A. Balch,		1,400 00
RECEIVING TELLER.		
Henry S. Bridge,		1,400 00
PAYING TELLER.		
James C. Bond,		1,400 00
ASSISTANT BOOK-KEEPER.		
Eben Sumner,		1,200 00
EXTRA CLERKS AND MESSENGER.		
Jerome S. Fuller,	\$1,200 00	
Mary E. Barker,	1,000 00	
Maud H. Arey,	800 00	
O. M. Tucker, messenger, from July 15,	416 84	
Extra clerical services,	362 88	3,779 22
INCIDENTALS.		
Blotting paper,	\$17 50	
Carriage hire,	51 00	
Check books,	729 00	
Check punch,	30 00	
Comptometer,	165 00	
Coupon books,	294 00	
Directories,	11 00	
Frasers and sharpening,	80	
Expressage, etc.,	2 75	
<i>Amounts carried forward,</i>	\$1,301 05	\$22,079 22

STATEMENT VII.

Revenue Expenses.

DETAILS 136 AND 137.

TREASURER'S DEPARTMENT — *Concluded.*

<i>Amounts brought forward,</i>	\$1,301 05	\$22,079 22
Hand-bag,	11 00	
Index cards, etc.,	28 00	
Indexing bounty rolls,	225 00	
Ink and inkstands,	4 80	
Labor,	39 95	
Messenger,	840 00	
Newspapers,	14 00	
Pathfinder,	5 00	
Paper and envelopes,	90 50	
Pencils and protectors,	12 25	
Pens and holders,	54 25	
Plate glass,	14 85	
Postage,	1,003 60	
Printing and binding,	609 95	
Publications,	45 90	
Record and account books,	547 10	
Registered bond book,	70 00	
Rubber bands,	15 50	
Rubber stamps,	28 60	
Stamping press,	75 00	
Stationery and office supplies,	33 06	
Sundry incidentals,	78 52	
Telephone and telegrams,	13 63	
Travel,	33 10	
Typewriter supplies,	120 10	
Wrapping paper, twine, etc.,	17 50	
		5,332 21
Total expenses of the Treasurer's department, 1897,		\$27,411 43

DETAILS No. 136.

TREASURER'S LEGACY TAX CLERK.

[Acts 1896, chap. 276; 1897, chap. 5.]

George S. Hatch, salary,	\$1,800 00
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DETAILS No. 137.

COLLATERAL LEGACY TAX EXPENSES.

[Acts 1891, chap. 425; 1892, chap. 379; 1895, chap. 276; 1897, chap. 5.]

Appraisals of estates,	\$150 00	
Copying inventories of estates,	23 75	
Printing,	13 35	
Stationery, etc.,	26 50	
		\$213 60

STATEMENT VII.

Revenue Expenses.

DETAILS 138 AND 139.

DETAILS No. 138.

EXTRA CLERICAL ASSISTANCE IN CARE AND CUSTODY OF
TRUST DEPOSITS.

[Acts 1891, chap. 233; 1897, chap. 5.]

H. S. Bridge,	\$400 00	
John Q. Adams,	200 00	
L. P. Bridge,	200 00	
Wendell P. Marden,	200 00	
James C. Bond,	200 00	
E. A. Balch,	200 00	
M. E. Barker,	200 00	
A. B. C. Deming,	200 00	
		\$1,800 00

DETAILS No. 139.

DEPUTY SEALER OF WEIGHTS AND MEASURES.

[Acts 1890, chap. 426; 1897, chaps. 5, 443 and 518.]

Daniel C. V. Palmer, salary,		\$1,200 00
Expressage,	\$39 70	
Instrument case,	19 75	
Publications,	2 50	
Repairing sealing scales,	115 00	
Setting scales,	7 25	
Standard weights,	437 85	
Sundry incidentals,	9 59	
Travelling expenses,	575 22	
		1,206 86
		\$2,406 86

STATEMENT VII.

Revenue Expenses.

DETAILS 140.

AUDITOR'S DEPARTMENT.

DETAILS No. 140.

[Pub. Stat., chap. 16; Acts 1888, chap. 432; 1889, chap. 70; 1891, chap. 375; 1894, chap. 307; 1897, chap. 23.]

AUDITOR.		
John W. Kimball, salary,		\$3,500 00
CLERKS.		
William D. Hawley, first,	\$2,200 00	
James Pope, second,	2,000 00	4,200 00
EXTRA CLERKS.		
William H. Pomeroy,	\$1,500 00	
Laura Wilkins,	1,500 00	
Matthew C. Grier,	1,500 00	
Extra clerical services,	451 10	4,951 10
STENOGRAPHER.		
Irena Hodges,		1,100 00
MESSENGER.		
Louis Eppele,		650 00
INCIDENTALS.		
Blotting paper, pads, etc,	\$7 75	
Directories,	16 00	
Erasers and sharpening,	7 70	
Eyelet punches and eyelets,	11 00	
Expressage,	26 45	
Index cards, files, etc.,	52 75	
Ink and inkstands,	7 10	
Memorandum blocks,	6 95	
Messenger,	5 00	
Mucilage,	2 00	
Newspapers,	19 00	
Paper and envelopes,	43 25	
Pathfinder,	5 00	
Pencils and protectors,	2 10	
Pens and holders,	14 00	
Postage,	47 00	
Printing and binding,	361 71	
Publications,	1 50	
Record and account books,	91 00	
<i>Amounts carried forward,</i>	\$727 26	\$14,401 10

STATEMENT VII.

Revenue Expenses.

DETAILS 141.

AUDITOR'S DEPARTMENT — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$727 26	\$14,401 10
Rubber bands, etc.,	21 55	
Rubber stamps,	9 60	
Shears,	1 75	
Stationery and office supplies,	12 50	
Sundry incidentals,	8 50	
Telephone and telegrams,	9 95	
Travelling expenses,	7 61	
Typewriter supplies and repairs,	106 65	
Wrapping paper, twine, etc.,	9 53	
		909 90
Total expenses of Auditor's department, 1897,		\$15,311 00

DETAILS No. 141.

STATE PRINTING EXPERT.

[Acts 1893, chap. 237; 1896, chap. 248; 1897, chap. 23.]

Henry S. Fisher, services,	\$1,500 00
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STATEMENT VII.

Revenue Expenses.

DETAILS 142.

ATTORNEY-GENERAL'S DEPARTMENT.

DETAILS No. 142.

[Pub. Stat., chap. 17; Acts 1889, chap. 402; 1896, chap. 490; 1897, chap. 72.]

ATTORNEY-GENERAL.		
Hosea M. Knowlton,		\$5,000 00
ASSISTANTS TO THE ATTORNEY-GENERAL.		
George C. Travis, compensation, . \$4,000 00		
James Mott Hallowell, compensation, 3,000 00		
Franklin C. Hammond, compensation, 1,300 00		
Arthur W. DeGoosh, compensation, 400 00		
	\$8,700 00	
W. D. Turner, services,	2,450 18	
Expert services,	4,747 70	
Legal services,	1,160 15	
MISCELLANEOUS EXPENDITURES.		
Bacon & Burpee, stenographic services, . .	461 33	
T. C. Hurd, preparation of list of members of the bar, Middlesex County,	30 00	
Louis A. Cood, preparation of list of members of the bar for Norfolk County, . .	5 00	
Advertising,	76 13	
Copying,	79 08	
Costs in civil actions,	1,419 43	
Document cases,	14 10	
Expressage,	6 94	
Messenger service,	637 82	
Mimeograph,	53 25	
Newspapers,	25 96	
Office boy,	147 50	
Postage,	261 97	
Printing and binding,	392 29	
Publications, reference books, etc., . . .	437 95	
Record and account books,	83 17	
Rubber stamps,	6 50	
Stationery and office supplies,	210 58	
Stenographers,	1,901 80	
Sundry incidentals,	45 91	
Telephone and telegrams,	525 75	
Travelling expenses,	469 77	
Typewriter supplies,	29 25	
Witness fees,	22 80	
	24,402 31	
Total expenses of the Attorney-General's department, 1897,		\$29,402 31

STATEMENT VII.

Revenue Expenses.

DETAILS 143.

STATE HOUSE EXPENSES.

DETAILS No. 143.

CARE OF STATE HOUSE AND GROUNDS.

[Acts 1895, chap. 284; 1897, chap. 46.]

C. F. Williams, services,	\$912 50	
Michael Griffin, services,	549 00	
Ash barrels,	12 00	
Awnings,	45 11	
Badges,	3 50	
Brushes, brooms, etc.,	42 25	
Card index cabinet,	12 50	
Carpenter work,	358 87	
Case for maps and plans,	196 00	
Cleaning carpets,	45 35	
Cleaning offices, halls, etc.,	5,534 00	
Cleaning windows,	454 03	
Clocks and repairs,	4 25	
Electric protection, burglar alarm,	365 00	
Electric supplies,	61 78	
Fertilizers,	27 50	
Flags and repairs,	139 14	
Furniture and repairs,	117 70	
Gas,	30 60	
Glassware,	5 70	
Hardware, tools, etc.,	50 54	
Ice,	416 38	
Labor,	38 50	
Lawn mowers and repairs,	13 35	
Locks, keys and repairs,	20 35	
Matches,	5 55	
Moving departments to extension,	60 50	
Moving fire-proof safe,	25 00	
Pails,	6 00	
Painting, glazing, etc.,	15 30	
Plants and flowers,	352 24	
Plumbing, café,	20 82	
Record dials,	12 00	
Re-hanging draperies,	27 00	
Removing snow and ice,	291 75	
Repairs to ranges in café,	33 20	
Rubber stamps,	2 00	
Sand, sawdust, etc.,	8 00	
Soap,	139 65	
<i>Amount carried forward,</i>	\$10,454 91	

STATEMENT VII.

Revenue Expenses.

DETAILS 144 AND 145.

CARE OF STATE HOUSE AND GROUNDS — *Concluded.*

<i>Amount brought forward,</i>	\$10,454 91	
Spring water,	108 84	
Sundry incidentals,	25 03	
Toilet paper,	51 50	
Trucks (store),	34 10	
Washing towels,	491 94	
Waste baskets,	15 50	
Watering grounds,	25 00	
Window shades,	1 50	
		\$11,208 82
DETAILS No. 144.		
ENGINEERS' DEPARTMENT.		
[Acts 1887, chap. 128; 1896, chap. 284; 1896, chap. 46.]		
Charles A. Legg, chief engineer,	\$2,400 00	
ASSISTANT ENGINEERS.		
Peter Phenney,	1,300 00	
Edward A. Bailey,	1,300 00	
Louis E. Blackmer,	1,200 00	
Patrick Walsh,	1,199 99	
James Lind,	960 00	
John Monahan,	900 00	
James Callaghan,	799 99	
		10,059 98
DETAILS No. 145.		
WATCHMEN AND ASSISTANT WATCHMEN.		
[Acts 1887, chap. 128; 1896, chap. 284; 1897, chap. 46.]		
WATCHMEN.		
Daniel W. Taft,	\$1,000 00	
Joseph R. Brown,	1,000 00	
Henry Richardson,	1,000 00	
ASSISTANT WATCHMEN.		
Charles O. Adams,	900 00	
John F. Berry,	900 00	
Carrol D. Dimick,	900 00	
Surrill Flint,	900 00	
George F. Moses,	900 00	
Charles F. Tenney,	900 00	
<i>Amounts carried forward,</i>	\$8,400 00	\$21,268 80

STATEMENT VII.

Revenue Expenses.

DETAILS 146 AND 147.

WATCHMEN AND ASSISTANT WATCHMEN — *Concluded.*

<i>Amounts brought forward,</i>	\$8,400 00	\$21,268 30
Henry G. Weston,	900 00	
John H. Weston,	900 00	
Henry C. Ladd,	825 00	
Charles H. Johnston,	75 00	
		11,100 00
DETAILS No. 146.		
FIREMEN, OILERS, ETC.		
[Acts 1887, chap. 128; 1896, chap. 284; 1897, chap. 46.]		
FIREMEN.		
John L. Chandler,	\$1,000 00	
George A. McKendry,	900 00	
Robert Black,	900 00	
James Hurley,	900 00	
John R. Dexter,	900 00	
Thomas L. Hawkins,	900 00	
David S. Tillson,	900 00	
Chauncey Witcher,	900 00	
Thomas Madden,	883 06	
Frank Dunham,	508 06	
Eugene W. Hussey,	375 00	
OILERS.		
William Allison,	675 54	
J. W. Cropper,	641 66	
Fred. C. Remmonds,	58 34	
F. A. Davis,	16 93	
		10,458 59
DETAILS No. 147.		
SPECIAL MESSENGER AND PORTERS.		
[Acts 1887, chap. 128; 1896, chap. 284; 1897, chap. 46.]		
SPECIAL MESSENGER.		
George L. Fillebrown,	\$1,100 00	
PORTERS.		
Samuel L. Harris, died November 27,	641 66	
J. William H. Johnson,	700 00	
J. Holman Pryor,	700 00	
Joseph H. Smith,	700 00	
Benjamin T. Tanner,	700 00	
Leonard A. Harris, from December 1,	58 34	
		4,600 00
<i>Amount carried forward,</i>		\$47,426 89

STATEMENT VII.

Revenue Expenses.

DETAILS 148 AND 149.

DETAILS No. 148.

SERGEANT-AT-ARMS' MESSENGERS.

[Res. 1897, chap. 38; Acts 1887, chap. 123; 1893, chap. 409; 1895, chap. 284; 1897, chaps. 46 and 313.]

<i>Amount brought forward,</i>		\$47,426 89
Marcus Kimball,	\$1,600 00	
Charles W. Philbrick,	1,100 00	
Louis A. Phillips, from June 15,	598 89	
J. Albert Roberts, to June 14,	501 11	
James N. Tolman, died April 4,	200 00	
Widow of James N. Tolman, from June 1,	400 00	
James L. Regan, to August 16,	249 46	
Henry W. Beal, from October 1,	100 00	
		4,749 46

DETAILS No. 149.

FUEL AND LIGHTS.

[Acts 1887, chap. 123; 1895, chap. 284; 1897, chap. 46.]

Belting and repairs,	\$2 30	
Coal and wood,	15,789 79	
Coaline,	206 28	
Disinfectants,	10 00	
Electric lighting,	149 95	
Electrical supplies,	686 23	
Engine supplies,	1,451 78	
Fire bricks,	9 53	
Gas,	151 30	
Grates,	72 62	
Hardware, tools, etc.,	16 29	
Locks,	1 60	
Mason work,	191 07	
Oil, lubricating,	338 88	
Oil tanks,	28 80	
Paints, oils, etc.,	3 20	
Pipe covering applied,	26 94	
Plumbing and stock,	48 61	
Removing ashes, etc.,	625 56	
Repairs engines, boilers, etc.,	669 27	
Repairs furnace,	21 26	
Scales,	22 61	
Shafting, pulleys, etc.,	19 02	
Soap,	4 00	
Steam fitters,	92 30	
<i>Amounts carried forward,</i>	\$20,639 19	\$52,176 35

STATEMENT VII.

Revenue Expenses.

DETAILS 150 TO 152.

FUEL AND LIGHTS — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$20,639 19	\$52,176 35
Steam pipe and fittings,	364 56	
Sundry incidentals,	5 93	
Thermometers,	6 00	
Water rates,	3,905 00	
		24,920 68

DETAILS No. 150.

ELEVATOR EXPENSES.

[Acts 1895, chap. 284; 1897, chap. 46.]

SUPERINTENDENT.		
John B. Walsh,	\$1,200 00	
ELEVATOR MEN.		
Robert J. Taylor,	800 00	
N. D. Curry,	800 00	
Edson Mills,	800 00	
Robert Glavin,	800 00	
Milo J. Proctor,	800 00	
Fred A. Davis,	779 49	
Frank B. Lewis,	733 33	
J. W. Cropper,	66 67	
Louis A. Phillips,	20 51	
		6,800 00

DETAILS No. 151.

TELEPHONES.

[Acts 1895, chap. 284; 1897, chap. 46.]

New England Telephone Company, rentals, . . .	3,725 28
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DETAILS No. 152.

STATE HOUSE MATRON.

[Acts 1895, chap. 284; 1897, chap. 46.]

Margaret Noonan, matron,	800 00
<i>Amount carried forward,</i>	\$88,422 31

STATEMENT VII.

Revenue Expenses.

DETAILS 153.

DETAILS No. 153.

COMMONWEALTH BUILDING.

[Acts 1882, chap. 202; 1887, chap. 128; 1895, chap. 284; 1897, chap. 46.]

<i>Amount brought forward,</i>		\$88,422 31
JANITOR.		
Joseph S. Adlington,	\$900 00	
ASSISTANT JANITOR.		
Henry S. Finan, died August, 1897,	480 00	
George Lysholm, from September 1,	240 00	
WATCHMAN.		
John Kyle,	912 50	
MISCELLANEOUS EXPENSES.		
Awnings and repairs,	204 40	
Card index cabinet,	27 00	
Carpenter work,	49 25	
Cleaning carpets,	17 46	
Cleaning offices, halls, etc.,	134 00	
Clocks,	3 50	
Electric supplies, labor, etc.,	23 69	
Furniture and repairs,	15 50	
Gas,	259 70	
Gas fixtures, etc.,	41 03	
Ice,	46 53	
Painting, glazing, etc.,	27 50	
Plumbing,	57 16	
Spring water,	34 20	
Steam pipe, fittings, etc.,	78 25	
Telephone and telegrams,	690 56	
Washing towels,	46 34	
Washing windows,	95 49	
Water rates,	19 60	
		4,403 66
Total State House expenses, 1897,		\$92,825 97

STATEMENT VII.

Revenue Expenses.

DETAILS 154.

PRINTING.

DETAILS No. 154.

PUBLIC DOCUMENTS.

[Acts 1894, chap. 393; 1895, chaps. 54, 96, 250, 463 and 488; 1896, chaps. 223 and 258; Res. 1897, chap. 95; Acts 1897, chap. 60.]

In compliance with law the following reports were issued:—		
15,000 copies State Board of Agriculture,	\$6,100 13	
25,000 copies State Board of Agriculture (Experiment Station),	1,373 24	
		\$7,473 37
5,000 copies State Board of Health,		4,557 80
6,000 copies Bureau of Statistics of Labor (1895),	\$4,196 40	
500 copies Bureau of Statistics of Labor, Part I.,	51 68	
500 copies Bureau of Statistics of Labor, Part II.,	40 15	
500 copies Bureau of Statistics of Labor, Part III.,	16 70	
		4,304 93
6,000 copies Bureau of Statistics of Labor (1896),	\$2,465 65	
500 copies Bureau of Statistics of Labor, Part I.,	22 94	
500 copies Bureau of Statistics of Labor, Part II.,	32 42	
500 copies Bureau of Statistics of Labor, Part III.,	12 97	
		2,533 98
2,500 copies Commissioners of Savings Banks, Part I.,	\$2,504 16	
2,000 copies Commissioners of Savings Banks, Part II.,	1,181 56	
		3,685 72
2,500 copies Insurance Commissioner, Part I. (Fire and Marine),	\$1,464 24	
4,000 copies Insurance Commissioner, Part II. (Life),	1,940 91	
		3,405 15
Amount carried forward,		\$25,960 45

STATEMENT VII.

Revenue Expenses.

DETAILS 154.

PUBLIC DOCUMENTS — *Continued.*

<i>Amount brought forward,</i>	\$25,960 45	
2,250 copies Railroad Commissioners, Part I., . . . \$1,696 88		
2,000 copies Railroad Commissioners, Part II., . . . 1,800 64		
	3,497 47	
4,500 copies report of State Board of Education, . . .	2,800 24	
6,000 copies Statistics of Manufactures (1895), . . .	2,800 70	
6,000 copies Statistics of Manufactures (1896), . . .	1,927 50	
1,500 copies report of the Auditor of Accounts, . . .	1,649 97	
4,000 copies report of the Metropolitan Park Commissioners, . . .	1,582 28	
1,500 copies Return of Assessed Polls, etc., . . .	1,400 45	
5,500 copies report of Metropolitan Water Board, . . .	1,364 42	
2,000 copies report of Adjutant-General, . . .	1,311 80	
2,500 copies Abstract of Returns from Corporations, . . .	1,297 88	
1,500 copies report of Chief of District Police, . . .	1,297 53	
3,000 copies report of Metropolitan Sewerage Commission, . . .	1,213 82	
3,500 copies report of Gas and Electric Light Commissioners, . . .	1,090 80	
1,750 copies report of Prison Commissioners, . . .	1,056 92	
2,000 copies report of Board of Lunacy and Charity, . . .	1,048 35	
5,000 copies report of trustees of Massachusetts Agricultural College, . . .	1,029 35	
2,000 copies Registration of Births, Marriages and Deaths, . . .	788 80	
10,000 copies report of Civil Service Commissioners, . . .	699 71	
2,000 copies report of Tax Commissioner, . . .	653 82	
1,500 copies report of State Librarian, . . .	567 02	
2,000 copies report of Massachusetts Highway Commissioners, . . .	550 65	
1,900 copies report of Treasurer and Receiver-General, . . .	473 75	
1,250 copies report of trustees of Perkins Institution for the Blind, . . .	341 93	
2,000 copies report of Harbor and Land Commissioners, . . .	332 41	
2,000 copies report of Board of Arbitration, . . .	289 92	
1,750 copies report of Attorney-General, . . .	282 08	
<i>Amount carried forward,</i>	\$56,810 02	

STATEMENT VII.

Revenue Expenses.

DETAILS 154.

PUBLIC DOCUMENTS — *Continued.*

<i>Amount brought forward,</i> . . .	\$56,810 02	
1,500 copies Aggregate of Polls, Property and Taxes, . . .	266 60	
2,000 copies report of trustees of Worcester Insane Hospital, . . .	241 55	
2,000 copies report of trustees of Lyman and Industrial Schools, . . .	228 46	
1,500 copies report of trustees of State Almshouse, . . .	225 27	
1,500 copies report of Board of Police for the City of Boston, . . .	216 74	
1,500 copies report of Board of Cattle Commissioners, . . .	197 29	
2,000 copies report of trustees of Taunton Lunatic Hospital, . . .	192 41	
2,000 copies report of Commissioners of Inland Fisheries and Game, . . .	177 21	
1,500 copies report of Controller of County Accounts, . . .	173 07	
4,000 copies report of Board of Registration in Medicine, . . .	165 06	
2,000 copies report of trustees of Northampton Lunatic Hospital, . . .	151 44	
1,500 copies report on contested election cases, . . .	146 30	
2,000 copies report of trustees of State Farm, . . .	140 39	
2,000 copies report of trustees of Danvers Lunatic Hospital, . . .	137 20	
2,000 copies report of trustees of Westborough Hospital for Insane, . . .	133 60	
1,500 copies report of Topographical Survey Commission, . . .	125 31	
1,500 copies report of General Superintendent of Prisons, . . .	116 69	
1,500 copies report of Trustees of Medfield Insane Asylum, . . .	101 58	
1,500 copies report of Secretary of the Commonwealth, . . .	89 16	
1,500 copies report of Board of Police for the city of Fall River, . . .	67 39	
2,500 copies report of Board of Registration in Dentistry, . . .	62 65	
2,000 copies report of Commissioner of Public Records, . . .	61 86	
5,000 copies provisions of law concerning innholders, etc., . . .	60 97	
2,000 copies report of Free Public Library Commission, . . .	56 29	
<i>Amount carried forward,</i> . . .	\$60,344 51	

STATEMENT VII.

Revenue Expenses.

DETAILS 155 AND 156.

PUBLIC DOCUMENTS—*Concluded.*

<i>Amount brought forward,</i> . . .	\$60,344 51	
1,500 copies report of Trustees of School for Feeble-minded, . . .	55 19	
1,500 copies report of Inspector of Gas and Gas Meters, . . .	27 01	
1,500 copies report of Board of Registration in Pharmacy, . . .	26 71	
500 copies title pages and indexes for 12 volumes, series of 1896, . . .	25 05	
100 copies list of Public Documents for 1898, . . .	13 83	
Binding, collating and shipping Public Documents (series of 1895), . . .	821 09	
Binding, collating and shipping Public Documents (series of 1896), . . .	3,648 75	
Binding 500 copies Public Documents of 1896, Vol. XI, . . .	330 75	
Slips, circulars, etc., . . .	19 99	
Storage of plates, . . .	1,200 00	
		\$66,512 88

DETAILS No. 155.

PRINTING GENERAL LAWS.

[Pamphlet edition of Acts and Resolves.]

[Acts 1894, chap. 393; 1897, chap. 60.]

25,000 copies,—		
Presswork and composition, . . .	\$2,077 43	
Binding, . . .	755 59	
Printing, folding and mailing signatures, . . .	381 43	
Wrapping and shipping, . . .	50 40	
		3,264 85

DETAILS No. 156.

ACTS AND RESOLVES (BLUE BOOK).

[Acts 1894, chap. 393; 1895, chap. 250; 1897, chap. 60.]

10,500 copies,—		
Presswork and composition, . . .	\$3,703 60	
Binding, . . .	2,071 79	
Electrotyping and boxing plates, . . .	415 22	
Alterations and extra proofs, . . .	81 90	
Labels for covers, . . .	14 75	
		6,287 26
<i>Amount carried forward,</i> . . .		\$76,064 99

STATEMENT VII.

Revenue Expenses.

DETAILS 157 TO 159.

DETAILS No. 157.

TERM REPORTS.

[Acts 1899, chap. 471; 1894, chap. 593; 1897, chap. 60.]

<i>Amount brought forward,</i> . . .	. . .	\$76,064 99
452 copies Massachusetts reports, Vol. 166,—		
352 forwarded to the several cities and towns, 100 to the Secretary of State, .	\$610 20	
452 copies Massachusetts reports, Vol. 167,—		
352 forwarded to the several cities and towns, 100 to the Secretary of State, .	610 20	
167 copies Massachusetts reports forwarded to town clerk of Westwood, .	334 00	
		1,554 40

DETAILS No. 158.

ASSESSORS' BOOKS AND BLANKS.

[Pub. Stat., chap. 11; Acts 1897, chap. 60.]

Printing 501 valuation books, . . .	\$593 67	
Receipts, labels, slips, etc., . . .	6 06	
Binding, . . .	81	
		600 54

DETAILS No. 159.

PRINTING AND DISTRIBUTING BALLOTS FOR ELECTIONS.

[Acts 1893, chap. 417; 1897, chap. 60.]

Addressing and forwarding, . . .	\$400 00	
Ballots (liquor license),—		
120,000 "Yes and No," . . .	\$120 79	
Receipts, labels, etc., . . .	8 74	
		129 53
Ballots (Pittsfield, special),—		
5,800 official, } . . .	\$24 68	
175 specimen, { . . .		
600 cards of instruction, . . .	5 78	
		30 46
<i>Amounts carried forward,</i> . . .	\$559 99	\$78,219 93

STATEMENT VII.

Revenue Expenses.

DETAILS 160.

PRINTING AND DISTRIBUTING BALLOTS FOR ELECTIONS —
Concluded.

<i>Amounts brought forward,</i> . . .	\$559 99	\$78,219 93
Ballots (5 towns, special),—		
11,600 official, . . . \$41 19		
175 specimen, . . . 2 93		
300 cards of instruction, . . 3 02		
	47 14	
Ballots, official,	3,848 10	
Ballots, specimen,	577 20	
Books (cities and towns, precincts and districts),	7 74	
Electrotyping,	306 43	
Expressage,	284 95	
Folding, counting and shipping,	1,026 16	
Night work,	192 00	
Packing cases,	188 60	
Postage,	6 25	
Receipts,	56 10	
Wrapping paper, twine, etc.,	65 67	
		7,166 33
DETAILS No. 160.		
PUBLICATION OF THE EARLY ACTS AND RESOLVES OF THE GENERAL COURT.		
[Res. 1889, chap. 104; Acts 1897, chap. 60.]		
Charles K. Darling, services,	\$1,200 00	
Annie L. Burr, services,	655 00	
Leonora B. Miskelly,	133 34	
Agnes E. Kimball,	120 00	
Josephine P. Fuller,	120 00	
Helen Hadley,	110 00	
Mary E. Burgess,	110 00	
Minnie E. Buckley,	110 00	
Annie E. Lawler,	110 00	
Abba L. Southworth,	110 00	
Ella M. Burt,	110 00	
Grace I. Cleveland,	100 00	
Elizabeth A. Bagley,	100 00	
E. F. Larned,	60 00	
Printing and binding 1,000 copies Acts and Laws, 1798-99,	1,953 27	
Printing and binding 1,000 copies Acts and Laws, 1800-01,	1,877 60	
		6,979 21
<i>Amount carried forward,</i>		\$92,365 47

STATEMENT VII.

Revenue Expenses.

DETAILS 161 TO 164.

DETAILS No. 161.

PUBLISHING LAWS.

[Acts 1894, chap. 393; 1897, chap. 60.]

<i>Amount brought forward,</i>		\$92,365 47
Boston Daily Advertiser, publishing general laws,		500 00
DETAILS No. 162.		
REGISTRATION BOOKS AND BLANKS, INDEXING RETURNS AND EDITING REGISTRATION REPORTS.		
[Pub. Stat., chap. 32; Acts 1897, chap. 60.]		
Card index births, deaths and marriages, 1896,	\$1,754 55	
Printing and binding,	412 98	
F. A. Harris, editing report,	500 00	
		2,667 53
DETAILS No. 163.		
PURCHASE OF PAPER FOR THE COMMONWEALTH.		
[Res. 1882, chap. 56; Acts 1897, chap. 60.]		
Paper purchased under the direction of the Secretary of the Commonwealth,—		
W. T. Barker & Co.,	\$18,376 93	
John E. Hall,	3,789 20	
Pulsifer, Cook & Co.,	6,913 48	
Advertising,	37 58	
Expert services,	25 00	
		29,142 19
DETAILS No. 164.		
PREPARATION OF TABLES AND INDEXES RELATING TO THE STATUTES OF THE PRESENT AND PREVIOUS YEARS.		
[Acts 1882, chap. 238; 1897, chap. 3.]		
Fisher Ames, services,		500 00
<i>Amount carried forward,</i>		\$125,175 19

STATEMENT VII.

Revenue Expenses.

DETAILS 165 TO 168.

DETAILS No. 165.

PRINTING SPECIAL REPORT OF COMMISSION ON GYPSY
MOTH.

[Res. 1897, chap. 20; Acts 1897, chap. 279.]

<i>Amount brought forward,</i>	\$125,175 19
Printing and binding (5,000 copies),	300 00

DETAILS No. 166.

PRINTING MASSACHUSETTS REVOLUTIONARY
RECORDS.

[Res. 1897, chap. 22.]

Printing and binding 1,000 copies each of Massachusetts Soldiers and Sailors in the Revolutionary War, Vols. II.—III.,	5,948 04
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DETAILS No. 167.

CODIFICATION OF STATUTES RELATING TO
ELECTIONS.

[Res. 1897, chap. 18; Acts 1897, chap. 279.]

Clerical services,	700 00
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DETAILS No. 168.

BLANK FORMS FOR TOWN OFFICERS.

[Acts 1893, chap. 417; 1897, chap. 60.]

Advertising,	\$1,123 73
Blanks, etc.,	1,057 18
Printing 5,000 copies supplement to election laws,	95 38
Printing 500 copies election laws of 1895,	55 67
Ballot envelopes,	44 00
Stationery, etc.,	26 50
Postage,	21 75
Boxes for plates,	1 58
	2,425 79
<i>Amount carried forward,</i>	\$134,544 02

STATEMENT VII.

Revenue Expenses.

DETAILS 169 TO 172.

DETAILS No. 169.

PRINTING AND BINDING REPORTS OF THE DECENNIAL
CENSUS.

[Acts 1896, chap. 118; 1897, chap. 432.]

<i>Amount brought forward,</i>		\$184,544 02
Printing and binding 5,500 copies Vol. I., . .	\$7,682 08	
Printing and binding 5,500 copies Vol. II., .	7,436 08	
Printing and binding 2,000 copies Part I., .	274 45	
Printing and binding 2,000 copies Part II., .	139 23	
Printing and binding 2,000 copies Part III.,	105 57	
Printing and binding 1,000 copies Part IV.,	207 58	
Printing and binding 1,000 copies Part V., .	42 62	
		15,887 51
DETAILS No. 170.		
PRINTING ADDITIONAL COPIES REPORT OF COM- MISSIONERS ON DOCKS.		
[Res. 1897, chap. 6; Acts 1897, chap. 279.]		
Printing and binding (900 copies),		1,388 65
DETAILS No. 171.		
PRINTING ADDITIONAL COPIES REPORT OF COM- MISSION TO INVESTIGATE INSTITUTIONS.		
[Res. 1897, chap. 51; Acts 1897, chap. 432.]		
Printing and binding (1,000 copies),		17 60
DETAILS No. 172.		
SPECIAL REPORT ON EMPLOYING PRISONERS.		
[Res. 1897, chap. 52; Acts 1897, chap. 432.]		
F. G. Pettigrove, travelling expenses,		239 65
<i>Amount carried forward,</i>		\$152,077 43

STATEMENT VII.

Revenue Expenses.

DETAILS 173 TO 175.

DETAILS No. 173.

PRINTING ADDITIONAL COPIES REPORT OF COMMITTEE ON
INVESTIGATION OF CATTLE IN LOWELL AND DRACUT.

[Res. 1897, chap. 94; Acts 1897, chap. 523.]

<i>Amount brought forward,</i>		\$152,077 43
Printing and binding (5,000 copies),		281 43
<p>DETAILS No. 174.</p> <p>PRINTING ADDITIONAL COPIES REPORT OF HIGHWAY COMMISSION.</p> <p>[Res. 1897, chap. 95; Acts 1897, chap. 523.]</p>		
Printing and binding (2,000 copies),		700 43
<p>DETAILS No. 175.</p> <p>PRINTING REPORT OF BOARD OF HEALTH ON NEPONSET MEADOWS.</p> <p>[Res. 1898, chap. 61; Acts 1898, chap. 373.]</p>		
Printing and binding (2,000 copies),		737 06
Total for State printing, 1897,		\$153,796 35

STATEMENT VII.

Revenue Expenses.

DETAILS 176.

JUDICIARY.

DETAILS No. 176.

SUPREME JUDICIAL COURT.

[Pub. Stat., chap. 16, sect. 28, and chaps. 150, 153 and 159; Acts 1887, chap. 291; 1890, chap. 294; 1891, chap. 89; 1892, chaps. 104 and 380; 1894, chap. 186; 1897, chap. 4.]

Walbridge A. Field, chief justice,		
salary,	\$7,500 00	
Travel,	500 00	
		\$8,000 00
Charles Allen, associate justice,		
salary,	\$7,000 00	
Travel,	500 00	
		7,500 00
Oliver W. Holmes, associate justice,		
salary,	\$7,000 00	
Travel,	500 00	
		7,500 00
Marcus P. Knowlton, associate justice,		
salary,	\$7,000 00	
Travel,	500 00	
		7,500 00
James M. Morton, associate justice,		
salary,	\$7,000 00	
Travel,	500 00	
		7,500 00
John Lathrop, associate justice,		
salary,	\$7,000 00	
Travel,	500 00	
		7,500 00
James M. Barker, associate justice,		
salary,	\$7,000 00	
Travel,	500 00	
		7,500 00
		\$53,000 00
CLERK.		
Henry A. Clapp,		3,000 00
EXPENSES SUPREME JUDICIAL COURT.		
Docket cases, etc.,	\$33 00	
Index cards, cabinets, etc.,	18 00	
Postage,	19 02	
Printing and binding,	314 60	
Publications,	4 25	
Amounts carried forward,	\$388 87	\$56,000 00

STATEMENT VII.

Revenue Expenses.

DETAILS 177.

SUPREME JUDICIAL COURT—*Concluded.*

<i>Amounts brought forward,</i> . . .	\$388 87	\$56,000 00
Reference books,	28 60	
Stationery and office supplies,	383 30	
Sundry incidentals,	10 00	
Typewriter supplies and repairs,	24 60	
Water cooler and stand,	40 50	
		875 87
OFFICERS IN ATTENDANCE UPON THE SUPREME JUDICIAL COURT.		
James F. Goodwin, services,	\$400 00	
Robert Herter, services,	400 00	
James F. McCarty, services,	400 00	
Robert J. Murray, services,	400 00	
Daniel H. Ryan, services,	400 00	
Christie A. Scheele, services,	400 00	
		2,400 00
SUPREME JUDICIAL COURT CLERKS.		
Roselle Wyllys,	\$1,200 00	
Frances W. Pike,	560 50	
M. E. Crosby,	171 25	
Henry C. Merwin,	100 00	
Edward L. Rand,	85 00	
		2,116 75
CLERK FOR SUPREME JUDICIAL COURT, SUFFOLK COUNTY.		
John Noble, salary,		1,500 00
REPORTER OF DECISIONS.		
George F. Tucker, salary,	\$4,000 00	
Mary Douglass, services,	1,001 10	
C. H. Cooper, services,	469 00	
John M. Gould, services,	232 77	
Charles N. Harris, services,	208 97	
E. E. Hawley, services,	19 00	
Stationery, office supplies, etc.,	18 55	
Travelling expenses,	50 61	
		6,000 00
DETAILS No. 177.		
SUPERIOR COURT.		
[Pub. Stat., chap. 163; Acts 1892, chap. 323; 1896, chap. 526; 1897, chap. 4.]		
Albert Mason, chief justice, salary, \$6,000 00		
Travel, 500 00		
	\$6,500 00	
<i>Amounts carried forward,</i>	\$6,500 00	\$68,892 62

STATEMENT VII.

Revenue Expenses.

DETAILS 177.

SUPERIOR COURT — *Continued.*

<i>Amounts brought forward,</i> . . .	\$6,500 00	\$68,892 62
Caleb Blodgett, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
John W. Hammond, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
Justin Dewey, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
Edgar J. Sherman, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
James R. Dunbar, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
Robert B. Bishop, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
Daniel W. Bond, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
Henry K. Braley, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
John Hopkins, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
Elisha B. Maynard, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
Franklin G. Fessenden, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
James B. Richardson, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
<i>Amounts carried forward,</i> . . .	\$78,500 00	\$68,892 62

STATEMENT VII.

Revenue Expenses.

DETAILS 178.

SUPERIOR COURT—*Concluded.*

<i>Amounts brought forward,</i> . . .	\$78,500 00	\$68,892 62
Charles S. Lilley, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
Henry N. Sheldon, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
Francis A. Gaskell, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
John H. Hardy, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
Henry Wardwell, associate justice, salary, \$5,500 00 Travel, 500 00	6,000 00	
		108,500 00

DETAILS No. 178.

COURTS OF PROBATE AND INSOLVENCY.

[Pub. Stat., chaps. 157 and 158, sect. 24; Acts 1885, chaps. 203, 205 and 304; 1886, chap. 114; 1887, chap. 39; 1888, chap. 280; 1889, chaps. 126 and 209; 1890, chap. 192; 1892, chaps. 239 and 337; 1893, chaps. 161, 344, 379 and 460; 1894, chaps. 259, 322, 352, 377 and 527; 1895, chaps. 174, 364 and 459; 1896, chap. 219; 1897, chaps. 4, 383, 462 and 475.]

SALARIES OF JUDGES.		
John W. McKim, Suffolk County, . . .	\$5,000 00	
Robert Grant, Suffolk County, . . .	5,000 00	
Charles McIntire, Middlesex County, . .	4,500 00	
George F. Lawton, Middlesex County, . .	4,500 00	
Rollin E. Harmon, Essex County, . . .	3,700 00	
William T. Forbes, Worcester County, . .	3,500 00	
William E. Fuller, Bristol County, . . .	3,000 00	
Charles L. Long, Hampden County, . . .	3,000 00	
George White, Norfolk County,	2,800 00	
Benjamin W. Harris, Plymouth County, .	2,000 00	
Edward T. Stocum, Berkshire County, . .	1,800 00	
William G. Bassett, Hampshire County, .	1,600 00	
Chester C. Conant, Franklin County, . .	1,500 00	
Hiram P. Harriman, Barnstable County, .	1,800 00	
Joseph T. Pease, Dukes County, died March 26,	175 00	
<i>Amounts carried forward,</i>	\$43,375 00	\$177,392 62

STATEMENT VII.

Revenue Expenses.

DETAILS 178.

COURTS OF PROBATE AND INSOLVENCY — *Continued.*

<i>Amounts brought forward,</i> . . .	\$43,375 00	\$177,892 62
Thaddeus C. Defriez, Nantucket County, .	700 00	
Charles G. M. Dunham, Dukes County, from April 16,	495 83	
		44,570 83
[Acts 1892, chap. 337; 1894, chap. 377.]		
Hiram P. Harriman, services,	\$1,740 00	
Charles L. Long, services,	270 00	
Rollin E. Harmon, services,	105 00	
William T. Forbes, services,	45 00	
Edward T. Slocum, services,	45 00	
Thaddeus C. Defriez, services,	30 00	
William G. Bassett, services,	30 00	
William E. Fuller, services,	30 00	
Chester C. Conant, services,	15 00	
Charles J. McIntire, services,	15 00	
Robert Grant, services,	15 00	
		2,340 00
SALARIES OF REGISTERS.		
Elijah George, Suffolk County,	\$5,000 00	
Samuel H. Folsom, Middlesex County, . .	4,000 00	
Jeremiah T. Mahoney, Essex County, . .	3,800 00	
George H. Harlow, Worcester County, . .	3,000 00	
Samuel B. Spooner, Hampden County, . .	2,500 00	
Arthur M. Alger, Bristol County,	2,500 00	
Jonathan Cobb, Norfolk County,	2,300 00	
Frederick R. Shaw, Berkshire County, . .	1,800 00	
John C. Sullivan, Plymouth County, . . .	1,800 00	
Hubbard M. Abbott, Hampshire County, .	1,600 00	
Francis M. Thompson, Franklin County, . .	1,500 00	
Freeman H. Lothrop, Barnstable County, .	1,300 00	
Beriah T. Hillman, Dukes County,	700 00	
Henry Riddell, Nantucket County,	700 00	
		32,000 00
SALARIES OF ASSISTANT REGISTERS.		
Eugene Tappan, Suffolk County,	\$2,800 00	
William E. Rogers, Middlesex County, . .	2,000 00	
Ezra D. Hines, Essex County,	1,800 00	
Fred. H. Chamberlain, Worcester County, .	1,800 00	
John D. Cobb, Norfolk County,	1,200 00	
Francis N. Thompson, Franklin County, . .	500 00	
		10,100 00
CLERK TO REGISTER OF SUFFOLK COUNTY.		
James L. Crumble, salary,		1,200 00
CLERKS TO REGISTERS OF PROBATE AND INSOLVENCY.		
Freeman H. Lothrop, Barnstable County, paid for sundry clerical services,	\$317 75	
<i>Amounts carried forward,</i>	\$317 75	\$267,603 45

STATEMENT VII.

Revenue Expenses.

DETAILS 178.

COURTS OF PROBATE AND INSOLVENCY — *Continued.*

<i>Amounts brought forward,</i>	\$317 75	\$267,608 45
Fred. R. Shaw, Berkshire County, paid for sundry clerical services,	600 00	
Arthur M. Alger, Bristol County, paid for sundry clerical services,	1,209 96	
Beriah T. Hillman, Dukes County, paid for sundry clerical services,	58 32	
Jeremiah T. Mahoney, Essex County, paid for sundry clerical services,	2,833 00	
Samuel B. Spooner, Hampden County, paid for sundry clerical services,	1,400 00	
Hubbard M. Abbott, Hampshire County, paid for sundry clerical services,	528 00	
Samuel H. Folsom, Middlesex County, paid for sundry clerical services,	3,669 32	
Jonathan Cobb, Norfolk County, paid for sundry clerical services,	566 00	
John C. Sullivan, Plymouth County, paid for sundry clerical services,	972 00	
John Austin Reilly, Suffolk County, services,	1,500 00	
Clara L. Power, Suffolk County, services,	1,200 00	
Katherine L. Lappen, Suffolk County, ser- vices,	720 00	
Annie M. Berran, Suffolk County, services,	420 00	
Carrie B. Williams, Suffolk County, services,	420 00	
George H. Harlow, Worcester County, paid for sundry clerical services,	3,350 00	
		19,764 35
EXPENSES, COURTS OF INSOLVENCY.		
BERKSHIRE COUNTY.		
Blanks,	\$15 77	
Postage and expressage,	19 00	
	\$34 77	
BRISTOL COUNTY.		
Blanks,	\$61 50	
Postage,	4 24	
	65 74	
ESSEX COUNTY.		
Blanks,	\$290 36	
Record books,	19 00	
	309 36	
FRANKLIN COUNTY.		
Blanks,	22 75	
HAMPDEN COUNTY.		
Blanks,	\$83 70	
Postage,	21 54	
Record and account books,	7 35	
	112 59	
<i>Amounts carried forward,</i>	\$545 21	\$287,367 80

STATEMENT VII.

Revenue Expenses.

DETAILS 179.

COURTS OF PROBATE AND INSOLVENCY — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$545 21	\$287,367 80
MIDDLESEX COUNTY.		
Blanks and printing, . . .	\$406 07	
Postage, etc., . . .	160 61	
Record and account books, . . .	35 50	
Stationery and office supplies, . . .	1 80	
	603 98	
NORFOLK COUNTY.		
Blanks, . . .	\$48 02	
Postage, . . .	7 86	
	55 88	
PLYMOUTH COUNTY.		
Blanks, . . .	104 50	
SUFFOLK COUNTY.		
Blanks, . . .	\$344 85	
Postage, etc., . . .	204 40	
Record books, . . .	152 00	
Stationery and office supplies, . . .	312 20	
Typewriter supplies, . . .	12 00	
	1,025 45	
WORCESTER COUNTY.		
Blanks, . . .	\$604 77	
Document boxes and envelopes, . . .	8 75	
Postage, etc., . . .	132 77	
Record books, . . .	365 50	
Rubber stamps, . . .	9 50	
Stationery and office supplies, . . .	10 00	
	1,131 29	
		3,466 31

DETAILS No. 179.

DISTRICT ATTORNEYS.

[Pub. Stat., chap. 17, sect. 12; Acts 1882, chaps. 156 and 157; 1887, chaps. 97 and 160; 1888, chaps. 267 and 280; 1889, chaps. 238 and 250; 1892, chaps. 233 and 319; 1893, chap. 138; 1894, chap. 297; 1895, chap. 424; 1897, chaps. 4, 806 and 432.]

Oliver Stevens, Suffolk District, . . .	\$5,000 00	
Frederick N. Weir, Northern District, . . .	2,400 00	
Alden P. White, Eastern District, . . .	2,400 00	
Herbert Parker, Middle District, . . .	2,400 00	
Andrew J. Jennings, Southern District, . . .	2,200 00	
Robert O. Harris, Southeastern District, . . .	2,100 00	
Charles L. Gardner, Western District, . . .	2,100 00	
John C. Hammond, Northwestern District, . . .	1,350 00	
		19,950 00
<i>Amount carried forward,</i> . . .		\$310,784 11

STATEMENT VII.

Revenue Expenses.

DETAILS 179.

DISTRICT ATTORNEYS — *Concluded.*

<i>Amount brought forward,</i>		\$310,784 11
ASSISTANT DISTRICT ATTORNEYS.		
Michael J. Sughrue, Suffolk District,	\$3,300 00	
John D. McLaughlin, Suffolk District,	2,500 00	
George A. Sanderson, Northern District,	1,500 00	
Arthur P. Rugg, Middle District, resigned July 31,	700 00	
George S. Taft, Middle District, from August 5,	487 10	
Thomas J. Cobb, Southern District, from June 7,	680 00	
Robert H. O. Schulz, Southeastern District,	1,200 00	
Sumner D. York, Eastern District,	1,200 00	
		11,567 10
CLERK TO DISTRICT ATTORNEY FOR SUFFOLK COUNTY.		
Frederick H. Chase,		1,800 00
Total expenses judiciary department, 1897,		\$324,151 21

STATEMENT VII.

Revenue Expenses.

DETAILS 180.

COMMISSIONERS, ETC.

DETAILS No. 180.

TAX COMMISSIONER'S DEPARTMENT.

[Pub. Stat., chap. 13; Acts 1887, chap. 342; 1890, chap. 160; 1891, chap. 342; 1897, chap. 6.]

COMMISSIONER.		
Charles Endicott, Commissioner and Commissioner of Corporations,		\$3,500 00
CLERKS.		
Edward D. Endicott, first,	\$2,000 00	
Henry B. Nottage, second,	1,500 00	3,500 00
EXTRA CLERKS.		
A. M. Grover, resigned June 15,	\$687 50	
G. A. M. Ewer,	1,200 00	
H. R. Homer,	1,150 00	
S. W. Hudson,	1,060 00	
M. T. R. Tong,	1,112 50	
A. L. Whittimore,	1,015 00	
F. M. Harmon,	756 00	
L. L. Pearce,	806 32	
A. E. Arnold,	598 50	
A. M. Bunker,	585 00	
S. E. Gould,	585 00	
G. M. Howard,	585 00	
S. J. Leeds,	162 50	
A. J. E. Perkins,	540 00	
H. M. Church,	540 00	
G. M. Eaton,	540 00	
M. L. Spear,	495 00	
I. V. Wall,	110 00	
E. M. Davis,	350 00	
E. C. Church,	450 00	
G. L. Hayward,	598 50	
B. B. Bence,	350 00	
G. S. Leavitt,	326 67	
A. M. Mansfield,	350 00	14,953 49
EXPENSES.		
Joseph G. Martin, services, valuation of stocks and bonds,	\$700 00	
Blotting paper,	4 13	
Ink,	5 00	
Amounts carried forward,	\$709 13	\$21,953 49

STATEMENT VII.

Revenue Expenses.

DETAILS 181 AND 182.

TAX COMMISSIONER'S DEPARTMENT—*Concluded.*

<i>Amounts brought forward,</i>	\$709 13	\$21,953 49
Newspapers,	18 50	
Paper and envelopes,	68 55	
Pencils, pens, holders, etc.,	26 85	
Postage,	570 00	
Printing and binding,	1,197 73	
Publications,	33 40	
Record and account books,	123 75	
Rubber stamps, etc.,	2 75	
Stationery and office supplies,	64 48	
		2,815 14
Total expenses Tax Commissioner's department, 1897,		\$24,768 63

DETAILS No. 181.

EXPENSES OF STATE VALUATION.

[Pub. Stat., chap. 11, sects. 96 and 97; Acts 1890, chap. 160; 1897, chap. 6.]

P. A. Atwell, services,	\$432 00	
A. E. Arnold, services,	199 50	
A. M. Bunker, services,	195 00	
S. E. Gould, services,	195 00	
G. M. Howard, services,	195 00	
S. J. Leeds, services,	195 00	
A. J. E. Perkins, services,	180 00	
H. M. Church, services,	180 00	
G. M. Eaton, services,	180 00	
M. L. Spear, services,	165 00	
I. V. Wall, services,	165 00	
F. M. Harmon, services,	72 00	
L. L. Pearce, services,	70 34	
G. L. Hayward, services,	199 50	
E. C. Church, services,	150 00	
E. M. Davis,	14 52	
		\$2,787 86

DETAILS No. 182.

COMMISSIONERS OF SAVINGS BANKS.

[Pub. Stat., chap. 116; Acts 1894, chap. 317; 1895, chap. 66; 1897, chaps. 7, 362 and 476.]

COMMISSIONERS.		
Starkes Whiton, chairman, salary,	\$3,500 00	
William D. T. Trefry, salary,	3,000 00	
Warren E. Locke, salary,	3,000 00	
		\$9,500 00
<i>Amount carried forward,</i>		\$9,500 00

STATEMENT VII.

Revenue Expenses.

DETAILS 183.

COMMISSIONERS OF SAVINGS BANKS — *Concluded.*

<i>Amount brought forward,</i>		\$9,500 00
CLERKS.		
James O. Otis, first,	\$2,000 00	
Herbert E. Taylor, second,	1,500 00	
Josephine E. Brown,	860 00	
Maude Abramson,	90 00	
Grace I. Cleveland,	16 00	
I. S. Sturtevant,	10 00	
		4,476 00
EXPENSES.		
Expressage,	\$77 66	
Ink,	4 00	
Newspapers,	21 00	
Paper, etc.,	2 13	
Pencils,	6 75	
Postage,	144 05	
Printing and binding,	356 93	
Publications,	84 50	
Record and account books,	9 80	
Stationery and office supplies,	15 73	
Sundry incidentals,	2 00	
Telephone and telegrams,	20 81	
Travelling expenses of commissioners,—		
Warren E. Locke,	463 25	
William D. T. Trefry,	384 40	
Starkes Whiton,	380 41	
Travelling expenses, clerks,	540 30	
Typewriter rental,	4 50	
Typewriter supplies,	5 80	
Wrapping paper, twine, etc.,	5 00	
		2,429 02
Total expenses Commissioners of Savings Banks, 1897,		\$16,405 02

DETAILS; No. 183.

INSURANCE COMMISSIONER.

[Pub. Stat., chaps. 115 and 119; Acts 1887, chap. 214; 1888, chap. 84; 1890, chap. 247; 1895, chap. 61; 1896, chap. 335; 1897, chap. 25.]

COMMISSIONER.		
Frederick L. Cutting, from October 1,	\$875 00	
George S. Merrill, to September 30, resigned,	2,625 00	
		\$3,500 00
<i>Amount carried forward,</i>		\$3,500 00

STATEMENT VII.

Revenue Expenses.

DETAILS 183.

INSURANCE COMMISSIONER—*Continued.*

<i>Amount brought forward,</i>		\$3,500 00
DEPUTY COMMISSIONER.		
Frank H. Hardison, from October 7,	\$584 68	
Frederick L. Cutting, to September 30, appointed commissioner,	1,875 00	2,459 68
ACTUARY.		
Emma W. Cushman, salary,		2,000 00
EXAMINER.		
William H. Brown, from December 16,	\$86 02	
Frank H. Hardison to October 6, appointed deputy commissioner,	1,532 26	1,618 28
CLERKS.		
Arthur E. Linnell, first,	\$2,000 00	
William O. Richardson, second,	1,500 00	
William H. Brown, salary to December 16, appointed examiner,	1,148 39	4,648 39
EXTRA CLERKS.		
A. M. Hawes,	\$1,200 00	
C. E. Weiss,	1,000 00	
M. E. Burrill,	1,000 00	
S. E. Flint,	1,000 00	
E. L. Johnson,	1,000 00	
F. M. Page,	1,000 00	
F. M. Robbins,	1,000 00	
M. F. Whipple,	1,000 00	
G. C. Studley,	900 00	
G. M. Hall,	900 00	
V. I. Bryant,	900 00	
M. L. McMann,	840 00	
F. E. Gowell,	840 00	
G. L. Moore,	840 00	
L. H. Young,	840 00	
C. L. Sawyer,	840 00	
I. L. Baker,	840 00	
L. E. Brickett,	825 00	
J. S. Davis,	720 00	
G. H. Manks,	585 00	
Emma G. Stevens,	690 00	
Mary H. Dyer,	760 00	
Belle Hadley,	300 00	
Mary V. Kelley,	300 00	
Lillian W. Whipple,	80 00	
		20,200 00
<i>Amount carried forward,</i>		\$34,426 35

STATEMENT VII.

Revenue Expenses.

DETAILS 184.

INSURANCE COMMISSIONER — *Concluded.*

<i>Amount brought forward,</i>		\$34,426 35
CONTINGENT EXPENSES.		
Advertising,	\$11 25	
Assessment for expenses of National Convention,	15 00	
Blotting paper,	21 30	
Commission as justice of the peace,	7 00	
Document boxes,	4 50	
Engraving and printing,	9 00	
Expenses as delegate to National Convention,	65 50	
Expressage,	169 68	
Extra clerical assistance,	112 50	
Files, binders, etc.,	16 50	
Hektograph,	8 40	
Ink,	2 25	
Mucilage,	4 00	
Newspapers, etc.,	33 50	
Pencils, pens, etc.,	51 25	
Postage,	799 79	
Printing and binding,	1,642 90	
Publications,	66 50	
Record and account books,	42 60	
Rubber stamps,	11 85	
Sharpening erasers,	7 40	
Stationery and office supplies,	39 40	
Stenography and typewriting,	74 31	
Sundry incidentals,	14 44	
Telephone and telegrams,	53 30	
Travelling expenses examination of insurance companies,	587 67	
Typewriter,	90 00	
Typewriter rental,	1 50	
Typewriter supplies,	4 50	
Wrapping paper, etc.,	13 50	
		3,981 29
Total expenses Insurance Commissioner, 1897,		\$38,407 64

DETAILS No. 184.

HARBOR AND LAND COMMISSIONERS.

[Pub. Stat., chap. 19; Res. 1896, chap. 77; Acts 1893, chaps. 298 and 470; 1897, chap. 216.]

COMMISSIONERS.		
Woodward Emery, chairman, salary,	\$2,400 00	
Charles H. Howland, salary,	2,000 00	
Clinton White, salary, from February 8,	1,791 67	
John I. Baker, salary to February 4, resigned,	190 47	
		\$6,382 14
<i>Amount carried forward,</i>		\$6,382 14

STATEMENT VII.

Revenue Expenses.

DETAILS 184.

HARBOR AND LAND COMMISSIONERS — *Concluded.*

<i>Amount brought forward,</i>		\$6,382 14
ENGINEER.		
D. Koppmann, salary,	\$2,500 00	
Frank W. Hodgdon, services,	1,750 00	
Caroline M. Crawford, services,	840 00	
John R. Burke, services,	234 00	
Anna R. Hayes, services,	188 32	
H. J. Rice, services,	24 00	
Labor,	11 00	
Postage and stationery,	27 70	
Sundry incidentals,	30 61	
Telephone and telegrams,	1 65	
Travelling expenses, engineer and others,	386 82	
Typewriter supplies,	1 50	
		5,995 60
TRAVEL OF THE COMMISSION.		
Woodward Emery,	\$250 90	
Clinton White,	249 35	
Charles H. Howland,	28 25	
F. W. Hodgdon, on account of the commis- sioners,	28 75	
		557 25
EXPENSES.		
Carriage hire,	\$25 00	
Document boxes,	7 50	
Drawing instruments, material, etc.,	94 27	
Index cards, files, binders, etc.,	6 50	
Ink, inkstands, etc.,	5 25	
Maps,	151 50	
Newspapers,	18 00	
Paper, envelopes, etc.,	2 25	
Pencils, pens, etc.,	8 00	
Photographs,	31 99	
Postage,	30 00	
Printing and binding,	148 24	
Publications,	24 75	
Record and account books,	40 10	
Rubber stamps,	7 00	
Stationery and office supplies,	80 78	
Sundry incidentals,	18 40	
Surveying instruments and repairs,	55 95	
Typewriter supplies,	4 75	
		760 23
Total expenses Harbor and Land Com- mission, 1897,		\$13,695 22

STATEMENT VII.

Revenue Expenses. DETAILS 185 AND 186.

DETAILS No. 185.

CARE AND SUPERVISION OF THE PROVINCE LANDS IN
PROVINCETOWN, UNDER THE DIRECTION OF THE BOARD
OF HARBOR AND LAND COMMISSIONERS.

[Acts 1893, chap. 470; 1897, chap. 216.]

SUPERINTENDENT.			
James A. Small, salary,	\$600 00		
Travelling expenses,	93 50		
		\$693 50	
EXPENSES.			
Acorns,		7 20	
Advertising,		2 00	
Expressage,		65	
Hardware, tools, etc,		5 17	
Hire of teams,		129 50	
Labor,		2,555 97	
Lumber,		22 92	
Printing posters on cotton cloth,		2 12	
Seeds, plants, etc.,		56 40	
Sundry incidentals,		8 25	
Water,		10 00	
Water pipe,		3 75	
			\$3,497 43

DETAILS No. 186.

REMOVAL OF WRECKS FROM TIDE-WATERS UNDER THE
DIRECTION OF THE BOARD OF HARBOR AND LAND COM-
MISSIONERS.

[Acts 1883, chap. 280; 1887, chap. 98; 1897, chap. 20.]

Erecting and maintaining bushes on wreck in Kingston Harbor, Duxbury,	\$15 00	
Inspection of wreck at Cotuit,	5 25	
Charles E. Davis, contract for removing wreck of schooner "W. F. Miller,"	250 00	
George W. Townsend, contract for remov- ing wreck of schooner "Galena,"	49 00	
Removal of wreck of yacht "Island Home" from Newburyport harbor,	25 00	
		\$344 25

STATEMENT VII.

Revenue Expenses.

DETAILS 187 AND 188.

DETAILS No. 187.

DREDGING OF BOSTON HARBOR.

[Acts 1896, chap. 330.]

L. H. Bateman, services,	\$200 00	
Samuel A. Warren, services,	90 00	
John R. Burke, services,	78 00	
H. S. Adams, services,	65 00	
Walter H. Wales, services,	50 00	
W. L. Clark, services,	32 50	
Stephen B. Wood, services,	25 00	
Advertising,	55 35	
Eastern Dredging Company,	24,761 98	
New England Dredging Company,	15,491 41	
		\$40,849 24

DETAILS No. 188.

PROTECTION OF AGAWAM FROM FURTHER ENCROACHMENT OF
THE CONNECTICUT RIVER.[Res. 1894, chap. 101; 1895, chap. 67; 1896, chap. 95; 1897, chap. 58; Acts 1894, chap. 546;
1895, chap. 416; 1897, chap. 432.]

E. C. Davis and assistants,	\$366 18	
Advertising,	5 60	
Freight and expressage,	2 70	
Hardware and tools,	9 49	
Labor,	659 56	
Stone,	359 92	
Sundry incidentals,	10 57	
Travelling expenses,	70 52	
Trucking,	8 00	
Willows,	6 51	
		\$1,499 05

STATEMENT VII.

Revenue Expenses. DETAILS 189 AND 190.

DETAILS No. 189.

LOCATING AND MARKING THE BOUNDARY LINE BETWEEN
GAY HEAD AND CHILMARK.

[Acts 1897, chaps. 323 and 432.]

John R. Burke, services,	\$78 00	
Advertising,	6 60	
Hire of teams,	6 00	
Labor,	10 00	
Stone bounds,	20 00	
Sundry incidentals,	80	
Travelling expenses,	15 00	
		\$136 40

DETAILS No. 190.

CONSTRUCTION OF A CHANNEL FROM OSTERVILLE BAY TO
VINEYARD SOUND.

[Acts 1897, chap. 433.]

John R. Burke, services,	\$318 00	
Louis F. Buff, services,	145 00	
L. H. Bateman, services,	100 00	
W. W. Marrs, services,	65 00	
C. F. Powers, services,	65 00	
Advertising,	2 25	
Board of employees,	243 99	
Charts,	50 08	
Cloth, etc., for signals,	2 08	
Drawing materials, etc.,	2 00	
Expressage, postage, etc.,	11 00	
Hardware, tools, etc.,	2 38	
Hire of boats,	58 65	
Hire of teams,	6 25	
Labor,	57 00	
Lumber, etc.,	16 04	
Observing tides,	350 00	
Rodmen,	144 75	
Sundry incidentals,	13 09	
Surveying instruments, etc.,	158 00	
Travelling expenses,	118 97	
		\$1,929 53

STATEMENT VII.

Revenue Expenses.

DETAILS 191 AND 192.

DETAILS No. 191.

IMPROVEMENT OF THE NAVIGATION OF THE CONNECTICUT
RIVER AS FAR AS THE CITIES OF SPRINGFIELD AND HOL-
YOKE, UNDER THE DIRECTION OF THE HARBOR AND LAND
COMMISSIONERS.

[Res. 1897, chap. 82; Acts 1897, chap. 518.]

William A. Webster, services, . . .	\$500 00	
Horace C. Carter, services, . . .	25 00	
Advertising, . . .	7 50	
Stenography and typewriting, . . .	150 00	
Travelling expenses, . . .	72 75	
		755 25

DETAILS No. 192.

RAILROAD COMMISSIONERS.

[Pub. Stats., chap. 112, sects. 9, 10, 11 and 12; Acts 1886, chaps. 119, 164 and 224; 1887, chap. 334; 1888, chap. 366; 1889, chap. 154; 1890, chap. 200; 1894, chap. 535; 1895, chap. 313; 1897, chaps. 26 and 432.]

COMMISSIONERS.		
John E. Sanford, chairman, salary, . . .	\$4,000 00	
George W. Bishop, salary, . . .	3,500 00	
Hersey B. Goodwin, salary, . . .	3,500 00	\$11,000 00
CLERKS.		
William A. Crafts, . . .	\$2,500 00	
William J. McCullough, . . .	1,050 00	3,550 00
ACCOUNTANT.		
Frederick E. Jones, . . .		2,500 00
EXPERTS.		
George F. Swain, . . .	\$3,000 00	
David F. McGilvray, . . .	90 00	3,090 00
RAILROAD INSPECTORS.		
Charles E. Paige, salary, . . .	\$1,500 00	
Expenses, . . .	166 34	
	\$1,666 34	
Grafton Upton, salary, . . .	\$1,500 00	
Expenses, . . .	148 35	1,648 35
D. M. Wheeler, salary, . . .	\$1,500 00	
Expenses, . . .	176 73	1,676 73
		4,991 42
<i>Amount carried forward,</i> . . .		\$25,131 42

STATEMENT VII.

Revenue Expenses.

DETAILS 192.

RAILROAD COMMISSIONERS — *Continued.*

<i>Amount brought forward,</i>		\$25,131 42
GENERAL EXPENSES.		
George L. Bracket, janitor,	\$400 00	
William C. Pitman, messenger, to October 31,	250 00	
Louis L. McCarty, messenger, from November 1,	50 00	
Mary L. Costello, services,	49 95	
Advertising,	11 63	
Awnings and repairs,	3 70	
Cleaning carpets,	17 88	
Clocks and repairs,	5 50	
Coal,	5 54	
Expenses in connection with the sickness and death of William J. Dale while in discharge of his duties, and necessary expenses of funeral,	353 20	
Express and parcel delivery,	118 34	
Furniture and repairs,	18 60	
Gas,	20 30	
Ice,	15 00	
Ink, inkstands, etc.,	9 50	
Newspapers,	12 00	
Papers,	56 75	
Postage,	143 00	
Printing and binding,	506 39	
Publications,	82 03	
Record and account books,	12 50	
Rent of office, 20 Beacon Street,	2,468 80	
Repairs to office, —		
Carpenter work,	\$294 50	
Carpets,	251 49	
Electrical fixtures,	40 50	
Painting	92 39	
Speaking tubes,	6 24	
Trucking,	5 00	
Window shades,	5 55	
	695 67	
Stationery and office supplies,	61 69	
Stenography and typewriting,	107 85	
Sundry incidentals,	21 30	
Telephone and telegrams,	162 59	
Toilet paper,	5 20	
Typewriter supplies,	31 85	
Washing towels,	52 72	
		5,749 48
REPORTS OF EVIDENCE GIVEN AT INQUESTS.		
[Acts 1888, chap. 365; 1889, chap. 154.]		
Boston & Albany Railroad Company,	\$141 02	
Boston & Maine Railroad,	318 92	
<i>Amounts carried forward,</i>	\$459 94	\$30,880 90

STATEMENT VII.

Revenue Expenses.

DETAILS 193.

RAILROAD COMMISSIONERS — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$459 94	\$30,880 90
Fitchburg Railroad Company, . . .	89 46	
New England Railroad Company, . . .	95 10	
New York, New Haven & Hartford Railroad Company, . . .	279 25	
Braintree & Weymouth Street Railway, . . .	10 00	
Interstate Consolidated Street Railway, . . .	11 65	
Leominster & Clinton Street Railway, . . .	13 00	
Norfolk Suburban Street Railway, . . .	15 00	
North Woburn Street Railway, . . .	15 50	
Rockland Street Railway, . . .	39 85	
West End Street Railway, . . .	99 25	
Worcester & Blackstone Valley Street Railway, . . .	3 00	
Worcester & Marlborough Street Railway, . . .	5 00	
Worcester Suburban Street Railway, . . .	10 00	
		1,146 00
Total expenses Railroad Commissioners, 1897, . . .		\$32,026 90

DETAILS No. 193.

CIVIL SERVICE COMMISSION.

[Acts 1884, chap. 320; 1886, chaps. 177 and 351; 1895, chap. 376; 1897, chap. 53.]

COMMISSIONERS' SERVICES AND EXPENSES.		
Charles Theodore Russell, chairman, . . .	\$800 00	
Arthur Lord, . . .	515 00	
Edward P. Wilbur, . . .	515 00	
		\$1,830 00
CHIEF EXAMINER.		
Henry Sherwin, salary, . . .		3,000 00
SECRETARY.		
Warren P. Dudley, salary, . . .		2,000 00
REGISTRAR OF LABOR.		
William L. Hicks, salary, . . .		2,000 00
CLERKS AND EXPENSES.		
Albert E. Taylor, services, . . .	\$1,200 00	
Sarah E. Austin, services, . . .	1,000 00	
John C. Gilbert, services, . . .	891 66	
Thomas H. Adams, services, . . .	840 00	
William H. Hawley, services, . . .	708 33	
<i>Amounts carried forward,</i> . . .	\$4,639 99	\$8,830 00

STATEMENT VII.

Revenue Expenses.

DETAILS 194.

CIVIL SERVICE COMMISSION — *Concluded.*

<i>Amounts brought forward,</i>	\$4,639 99	.	.	.	\$8,830 00
Grace E. Patton, services,	\$655 00				
Augustus H. Brown, services,	500 00				
Elizabeth A. Hutchinson, services,	453 00				
				\$6,247 99	
Advertising,				106 25	
Blotting paper,				55 00	
Chamois skins,				29 40	
Compensation of examiners,				3,936 96	
Detective work,				38 50	
Document boxes,				22 00	
Expressage,				53 84	
Extra clerical services,				34 80	
Index cards, etc.,				45 05	
Ink, etc.,				21 50	
Heliotype printing,				20 00	
Messenger,				33 55	
Newspapers,				7 60	
Newspaper clippings,				40 10	
Paper and envelopes,				101 63	
Pencils,				19 50	
Pens, holders, etc.,				201 05	
Postage,				449 00	
Printing and binding,				1,185 06	
Publications, reference books, etc.,				134 95	
Record and account books,				45 75	
Rubber bands,				3 50	
Rubber stamps, etc.,				40 25	
Stationery and office supplies,				73 78	
Sundry incidentals,				41 40	
Telephone and telegrams,				28 58	
Travelling expenses, chief examiner,				486 61	
Travelling expenses, clerks, etc.,				154 62	
Typewriter supplies,				12 95	
Witness fees,				15 00	
Drawing instruments, material, etc.,				142 45	
					13,828 62
Total expenses Civil Service Commission, 1897,					\$22,658 62

DETAILS No. 194.

GAS AND ELECTRIC LIGHT COMMISSIONERS.

[Acts 1885, chap. 314; 1895, chap. 463; 1897, chaps. 8 and 476.]

COMMISSIONERS.		
Forrest E. Barker, chairman, salary,	\$3,000 00	
Morris Schaff, salary,	2,500 00	
Charles H. Gifford, salary,	2,500 00	
		\$8,000 00
<i>Amount carried forward,</i>		\$8,000 00

STATEMENT VII.

Revenue Expenses.

DETAILS 195.

GAS AND ELECTRIC LIGHT COMMISSIONERS — *Concluded.*

<i>Amount brought forward,</i>		\$8,000 00
CLERKS.		
Robert G. Tobey,	\$2,000 00	
Ella M. Packard,	720 00	
		2,720 00
EXPENSES.		
Arthur T. Lovell, report of hearing on the explosion of gas corner Tremont and Boylston streets March 4,	\$2,751 40	
Witness fees, investigation of explosion as above,	217 70	
Summoning witnesses, investigation of explosion as above,	18 60	
	\$2,982 70	
Louis Dorr, services,	25 00	
Advertising,	184 05	
Copies of decisions supreme judicial court,	25 60	
Expense as delegate to National Convention,	180 44	
Extra clerical assistance,	87 50	
Maps,	5 00	
Newspapers,	6 00	
Newspaper clippings,	164 80	
Photographs, blue prints, etc.,	37 42	
Postage,	116 13	
Printing and binding,	359 05	
Publications,	59 25	
Stationery and office supplies,	31 51	
Stenographer's services,	342 82	
Telephone and telegrams,	55 36	
Travelling expenses, clerks,	168 08	
Travelling expenses commissioners,—		
Forrest E. Barker,	\$262 35	
Charles H. Gifford,	50 32	
Morris Schaff,	3 17	
	315 84	
Typewriting,	97 05	
Typewriter's supplies,	19 30	
		5,262 85
Total expenses Gas and Electric Light Commissioners, 1897,		\$15,982 85

DETAILS No. 195.

CONTROLLER OF COUNTY ACCOUNTS.

[Acts 1897, chap. 438; 1899, chap. 306; 1895, chap. 175; 1897, chap. 12.]

CONTROLLER.		
Charles R. Prescott, salary,		\$2,500 00
<i>Amount carried forward,</i>		\$2,500 00

STATEMENT VII.

Revenue Expenses.

DETAILS 196.

CONTROLLER OF COUNTY ACCOUNTS — *Concluded.*

<i>Amount brought forward,</i>		\$2,500 00
DEPUTIES.		
James M. Cushman, salary,	\$1,800 00	
Franklin A. Gowen, salary,	1,500 00	
		3,300 00
EXPENSES.		
Harold C. Prescott, services,	\$100 00	
Newspapers,	6 00	
Photographs and frames,	9 25	
Postage,	22 00	
Printing,	80 93	
Publications,	24 00	
Rubber stamps,	4 50	
Stationery and office supplies,	28 05	
Telephone and telegrams,	6 45	
Travelling bag,	7 97	
Travelling expenses controller and deputies:—		
Charles R. Prescott,	\$168 83	
James M. Cushman,	392 33	
Franklin A. Gowen,	242 50	
	803 66	
Typewriter exchanged,	16 50	
Typewriter supplies,	3 70	
		1,113 01
Total expenses Controller of County Accounts, 1897,		\$6,913 01

DETAILS No. 196.

BUREAU OF STATISTICS OF LABOR.

[Pub. Stat., chap. 81, sects. 13 and 15; Res. 1886, chap. 57; 1891, chap. 25; 1894, chap. 81; 1895, chap. 11; Acts 1886, chap. 174; 1887, chap. 128; 1888, chap. 116; 1892, chap. 280; 1895, chap. 290; 1897, chaps. 28, 430, 476 and 518.]

CHIEF OF BUREAU.		
Horace G. Wadlin, salary,		\$3,000 00
CLERKS.		
Charles F. Pidgin, first,	\$2,000 00	
Frank H. Drown, second,	1,650 00	
		3,650 00
EXTRA CLERKS, MESSENGERS AND EXPENSES.		
CLERKS.		
Lena B. Bate,	\$83 34	
Emma S. Brooks,	388 33	
Mary L. Costello,	240 00	
<i>Amounts carried forward,</i>	\$711 67	\$6,650 00

STATEMENT VII.

Revenue Expenses.

DETAILS 196.

BUREAU OF STATISTICS OF LABOR—Continued.

<i>Amounts brought forward,</i> . . .	\$711 67	\$6,650 00
Ethel F. Evans,	165 00	
Medora W. Gould,	255 00	
William G. Grundy,	200 00	
Julia G. Hagerty,	285 00	
Martha Hopkins,	133 33	
Grace E. Hood,	112 50	
Minnie E. Mahoney,	165 00	
Helen T. McBride,	408 33	
Katharine Pero,	182 50	
Anna S. Remick,	200 00	
Caroline S. Scheufele,	258 00	
Alice S. Stone,	410 00	
		3,486 33
MESSENGERS.		
Charles E. Casey,	\$62 50	
Irving G. Ellenwood,	236 25	
Eugene L. Lacount,	62 50	
John F. Minnihan,	65 00	
Sevair H. St. Pierre,	187 50	
		553 75
EXPENSES.		
Edward H. Rogers, report on the social condition of Cape Cod,	\$16 00	
Expenses of delegates to National Convention,	77 90	
Expressage,	370 91	
Furniture and repairs,	12 41	
Labor,	17 50	
Mucilage,	8 00	
Newspapers,	15 00	
Newspaper clippings,	35 70	
Photographs,	6 50	
Plumbing,	20 15	
Postage,	282 50	
Printing and binding,	866 92	
Publications,	55 75	
Stationery and office supplies,	57 23	
Sundry incidentals,	21 80	
Travelling expenses,	50 47	
Typewriter supplies,	14 30	
Washing windows,	9 60	
Wrapping paper, etc.,	21 25	
		1,959 89
SPECIAL AGENTS.		
Charles C. L. Moore, salary,	\$700 00	
Charles Thompson, salary,	700 00	
		1,400 00
<i>Amount carried forward,</i>		\$14,049 97

STATEMENT VII.

Revenue Expenses.

DETAILS 196.

BUREAU OF STATISTICS OF LABOR — *Continued.*

<i>Amount brought forward,</i>		\$14,049 97
ANNUAL STATISTICS OF MANUFACTURES.		
CLERKS.		
Eva M. Bath,	\$508 34	
Mary R. Cady,	225 00	
Jennie M. Coffin,	70 00	
Nellie M. Cronin,	85 00	
Julia A. Daly,	74 00	
Justine D. Ferris,	211 50	
Annie L. Flynn,	166 67	
Annie L. Foley,	187 50	
Margaret M. Foley,	75 00	
William G. Grundy,	400 00	
Sara M. Lane,	195 00	
Minnie E. Mahoney,	165 00	
Rita M. D. Maloy,	69 00	
Rosella McArdle,	194 00	
Helen F. McBride,	75 00	
Maud E. McFall,	180 00	
Charles E. O'Donnell,	44 02	
Carrie Page,	70 00	
Elizabeth A. Quirk,	82 00	
Ina M. Remick,	508 34	
Margaret Shea,	666 67	
Margaret H. Sweeney,	75 00	
Carrie E. Walker,	240 00	
		4,567 04
MESSENGER.		
Henry M. Cavanagh,		128 00
EXPENSES.		
Electric lighting,	\$16 37	
Newspapers,	62 50	
Postage,	910 00	
Printing,	180 75	
Publications,	3 00	
Sundry incidentals,	1 55	
Travelling expenses,	830 79	
		1,954 96
RENT OF ROOMS.		
W. D. K. Marrs, Ticknor building,	\$2,850 00	
Trustees of Boston University, 20 Beacon Street,	2,700 00	
Hugh Lynch, janitor,	500 00	
		6,050 00
CONTINGENT EXPENSES UNDER THE DIRECTION OF THE SERGEANT-AT-ARMS.		
Awnings and repairs,	\$47 40	
Brushes, brooms, etc.,	7 92	
<i>Amounts carried forward,</i>	\$55 32	\$26,749 97

STATEMENT VII.

Revenue Expenses.

DETAILS 197.

BUREAU OF STATISTICS OF LABOR — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$55 32	\$26,749 97
Gas,	7 30	
Ice,	22 95	
Soap,	22 38	
Telephone rental and tolls,	160 40	
Toilet paper,	17 00	
Washing floors,	118 85	
Washing towels,	92 00	
Window shades,	3 45	
		499 65
LICENSES AT SUMMER RESORTS.		
HULL CENSUS.		
Enumerators,	\$115 65	
Hire of boats,	15 00	
Hire of team,	3 00	
Printing,	1 20	
Travelling expenses,	48 50	
		\$183 35
NAHANT CENSUS.		
Enumerators,	\$22 30	
Printing,	45	
		22 75
SCITUATE CENSUS.		
Enumerators,	\$60 00	
Hire of teams,	29 50	
Printing,	1 05	
Sundries,	2 20	
Travelling expenses,	16 90	
		109 65
		315 75
Total expenses Bureau of Statistics of Labor, 1897,		\$27,565 37

DETAILS No. 197.

COMMISSION TO INQUIRE INTO THE EXPEDIENCY OF REVISING AND AMENDING THE LAWS OF THE COMMONWEALTH RELATING TO TAXATION. •

[Res. 1896, chap. 111; Acts 1896, chap. 543.]

COMMISSIONERS.		
James R. Dunbar, chairman, compensation,	\$750 00	
Frank W. Taussig, secretary, compensation,	1,000 00	
T. Jefferson Coolidge, compensation, . . .	1,000 00	
<i>Amount carried forward,</i>	\$2,750 00	

STATEMENT VII.

Revenue Expenses.

DETAILS 198.

COMMISSION TO INQUIRE INTO THE EXPEDIENCY OF REVISING, ETC. — *Concluded.*

<i>Amount brought forward,</i> . . .	\$2,750 00	
John Lowell, died May 14, compensation, .	500 00	
Albert A. Carlton, compensation, . . .	128 57	
Alvan Barrus, compensation,	750 00	
George E. McNeill, compensation, . . .	571 43	
		\$4,700 00
EXPENSES.		
Rogers & Jones, services, reporting hearings from Oct. 10, 1896, to Feb. 26, 1897, .	\$1,772 55	
Howard H. Cook, services,	1,251 43	
W. H. Dunbar, services, drawing bill relative to taxing occupants of habitations, .	100 00	
Advertising,	112 48	
Postage,	141 29	
Printing and binding,	1,133 71	
Stationery and office supplies,	31 70	
Sundry incidentals,	2 14	
Telephone and telegrams,	4 25	
Travelling expenses,	583 18	
Typewriter rental and supplies,	29 15	
Typewriting and stenography,	264 92	
		5,426 80
Total expenses Commission to inquire into the Expediency of revising and amending the Laws of the Commonwealth relating to Taxation, 1897,		\$10,126 80

DETAILS No. 198.

COMMISSIONER OF PUBLIC RECORDS.

[Acts 1892, chap. 333; 1897, chap. 11.]

COMMISSIONER.		
Robert T. Swan, salary,		\$2,500 00
EXPENSES.		
Annie R. Coffin, services,	\$999 99	
H. A. Gordon, services,	45 93	
Index cards, etc.,	5 33	
Janitor,	10 00	
Newspapers and clippings,	62 10	
Postage,	94 50	
Printing,	103 48	
<i>Amounts carried forward,</i>	\$1,321 33	\$2,500 00

STATEMENT VII.

Revenue Expenses.

DETAILS 199.

COMMISSIONER OF PUBLIC RECORDS — *Concluded.*

<i>Amounts brought forward,</i>	\$1,321 33	\$2,500 00
Publications,	11 55	
Record and account books,	4 00	
Recording old deeds,	15 25	
Rent of office,	229 17	
Stationery and office supplies,	13 80	
Sundry incidentals,	5 05	
Telephone and telegrams,	182 93	
Travelling expenses,	152 10	
		1,985 18
Total expenses Commissioner of Public Records, 1897,		\$4,485 18

DETAILS No. 199.

STATE BOARD OF ARBITRATION AND CONCILIATION.

[Acts 1896, chap. 263; 1887, chap. 260; 1888, chap. 261; 1892, chap. 382; 1897, chap. 10.]

Charles H. Walcott, chairman, salary, . .	\$2,000 00	
Richard P. Barry, salary,	2,000 00	
Charles Dana Palmer, salary,	2,000 00	\$6,000 00
CLERK.		
Bernard F. Supple, salary,		1,200 00
EXPENSES.		
Advertising,	\$10 50	
Experts, services and expenses,	2,415 47	
Newspapers,	20 00	
Printing and binding,	74 78	
Publications,	17 52	
Stationery and office supplies,	23 24	
Telephone and telegrams,	32 75	
Charles H. Walcott, travel,	\$180 72	
Richard P. Barry, travel,	202 07	
Charles Dana Palmer, travel,	212 52	
	595 81	
Typewriter supplies, etc.,	9 80	
		3,198 87
Total expenses State Board of Arbitra- tion and Conciliation, 1897,		\$10,398 87

STATEMENT VII.

Revenue Expenses.

DETAILS 200 TO 202.

DETAILS No. 200.

ASSAYER AND INSPECTOR OF LIQUORS.

[Pub. Stat., chap. 100, sect. 29; Acts 1887, chap. 232; 1897, chap. 33.]

Stephen P. Sharples, salary,	\$1,200 00
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DETAILS No. 201.

INSPECTORS OF GAS METERS.

[Pub. Stat., chap. 61; Acts 1895, chap. 463; 1897, chap. 44.]

INSPECTOR.		
Charles D. Jenkins, salary,		\$2,000 00
ASSISTANT INSPECTOR.		
Lawrence S. James, salary,		1,200 00
EXPENSES.		
Apparatus,	\$186 85	
Inspectors' travelling expenses, —		
Charles D. Jenkins,	429 94	
Lawrence S. James,	205 28	
Publications,	2 00	
Supplies, chemicals, etc.,	31 90	
		855 97
Total expenses Inspectors of Gas Meters, 1897,		\$4,055 97

DETAILS No. 202.

COMMISSION ON TOPOGRAPHICAL SURVEY AND MAP OF
MASSACHUSETTS.[Res. 1884, chap. 72; 1885, chap. 49; 1895, chap. 41; 1897, chap. 25; Acts 1888, chap. 336;
1897, chaps. 60 and 313.]

COMMISSIONERS.		
Desmond Fitzgerald, chairman, without compensation.		
Henry L. Whiting, chairman, without compensation, died February 11. Expenses, .	\$55 95	
Alfred E. Burton, without compensation.		
Frank W. Hodgdon, without compensation.		
Amount carried forward,	\$55 95	

STATEMENT VII.

Revenue Expenses.

DETAILS 202.

COMMISSION ON TOPOGRAPHICAL SURVEY AND MAP OF
MASSACHUSETTS — *Continued.*

<i>Amount brought forward,</i>	\$55 95	
DETERMINING BOUNDARY LINES OF CITIES AND TOWNS BY TRIANGULATION.		
H. B. Wood, chief engineer,	1,740 85	
J. B. Tolley, services and expenses,	1,990 98	
E. E. Pierce, services and expenses,	1,234 96	
William C. Hawley, services,	1,350 00	
F. E. Bowman, services and expenses,	1,334 00	
F. W. Farnum, services and expenses,	1,300 00	
F. L. Tibbetts, services and expenses, ..	1,212 50	
Paul S. Yendell, services and expenses,	1,171 00	
E. M. Pierce, services,	884 50	
H. A. Phelps, services and expenses,	447 15	
W. B. Marble, services and expenses,	364 01	
Watson W. Baker, services and expenses,	360 00	
H. F. Hawley, services and expenses,	299 03	
Eugene Russ, services and expenses,	223 23	
H. B. Mayhew, services and expenses,	212 80	
Daniel L. Hazard, services and expenses,	189 75	
F. E. Tibbetts, services and expenses,	173 25	
W. H. Ham, services and expenses,	162 00	
C. D. Thurber, services and expenses,	106 10	
A. D. Butterfield, services and expenses,	105 25	
F. S. Ellard, services and expenses,	100 00	
Sidney Smith, services and expenses,	90 00	
Clarence S. Shaw, services and expenses,	68 50	
		\$15,175 31
MISCELLANEOUS EXPENSES.		
Axemen,	\$57 00	
Cook,	52 80	
Observers,	37 50	
Rodman,	42 30	
Transitman,	64 00	
Card index,	100 82	
Cloth, etc., for signals,	31 93	
Damages,	5 00	
Drawing material, instruments, etc.,	22 56	
Expressage, freight, etc.,	53 77	
Hardware, tools, etc.,	53 02	
Hire of boats,	16 75	
Horse hire, etc.,	692 54	
Labor,	115 51	
Lumber,	66 57	
Maps,	31 16	
Photographs, blue prints, etc.,	67 82	
Photographic supplies,	56 95	
Postage,	45 92	
Printing and binding,	141 62	
Printing maps,	77 00	
Publications,	18 50	
<i>Amounts carried forward,</i>	\$1,861 04	\$15,175 31

STATEMENT VII.

Revenue Expenses.

DETAILS 202.

**COMMISSION ON TOPOGRAPHICAL SURVEY AND MAP OF
MASSACHUSETTS — Continued.**

<i>Amounts brought forward,</i>	\$1,851 04	\$15,175 31
Record and account books,	6 00	
Rubber boots,	14 75	
Rubber stamps,	5 00	
Stationery and office supplies,	91 18	
Sundry incidentals,	41 00	
Surveying instruments and repairs,	165 44	
Telephone and telegrams,	25 00	
Travelling expenses,	713 79	
Typewriter supplies,	5 00	
Umbrella,	4 95	
		2,923 15
DETERMINING THE BOUNDARY LINE BETWEEN NEW YORK AND MASSACHUSETTS.		
[Res. 1897, chap. 25.]		
Henry B. Wood, chief engineer, services and expenses,	\$373 54	
Sidney Smith, services and expenses,	585 00	
Paul S. Yendell, services and expenses,	29 00	
Axemen,	224 75	
Chainmen,	48 00	
Cooks,	188 71	
Rodmen,	105 25	
Transitmen,	583 00	
Blankets,	67 26	
Camp equipage,	77 18	
Cooking apparatus,	18 25	
Cooking utensils,	27 42	
Drawing material, etc.,	10 87	
Expressage and freight,	30 56	
Hardware, tools, etc.,	13 28	
Hire of teams,	300 92	
Hospital supplies,	4 45	
Labor,	5 16	
Laundry work,	12 68	
Lumber, etc., for signals,	11 54	
Maps,	1 75	
Photographs, blue prints, etc.,	1 66	
Postage,	4 90	
Provisions,	516 90	
Sundry incidentals,	24 81	
Surveying instruments and repairs,	206 13	
Table furnishings,	27 06	
Telephone and telegrams,	20 95	
Tents, etc.,	96 08	
Towels, etc.,	16 40	
Travelling and hotel expenses,	400 18	
Trunks, travelling bags, etc.,	14 00	
		3,997 64
<i>Amount carried forward,</i>		\$22,096 10

STATEMENT VII.

Revenue Expenses.

DETAILS 202.

**COMMISSION ON TOPOGRAPHICAL SURVEY AND MAP OF
MASSACHUSETTS — *Concluded.***

<i>Amount brought forward,</i> . . .	. . .	\$22,096 10
DETERMINING THE BOUNDARY LINE BETWEEN RHODE ISLAND AND MASSACHUSETTS.		
Henry B. Wood, chief engineer, services and expenses, . . .	\$369 39	
E. E. Pierce, services and expenses, . . .	497 94	
W. V. Pollys, services and expenses, . . .	146 00	
F. L. Tibbitts, services and expenses, . . .	60 00	
Arthur D. Butterfield, services and expenses, . . .	34 50	
E. M. Pierce, services, . . .	15 50	
Axemen, . . .	68 24	
Chainmen, . . .	48 12	
Draughtsman, . . .	153 13	
Rodmen, . . .	225 00	
Signalmen, . . .	101 25	
Transitmen, . . .	333 10	
Cloth, etc., for signals, . . .	2 28	
Drawing material, . . .	7 33	
Expressage, freight, etc., . . .	7 38	
Hardware, tools, etc., . . .	19 76	
Hire of boats, . . .	16 75	
Labor, . . .	38 69	
Lumber, . . .	22 45	
Maps, etc., . . .	5 72	
Postage, . . .	1 00	
Setting bound stones, . . .	40 84	
Stationery and office supplies, . . .	8 67	
Stenography and typewriting, . . .	4 08	
Sundry incidentals, . . .	23 98	
Surveying instruments, . . .	104 30	
Telephone and telegrams, . . .	14 10	
Transportation, . . .	117 76	
Travelling and hotel expenses, . . .	188 80	
		2,671 06
Total expenses Commissioners on Topographical Survey and Map of Massachusetts, 1897, . . .	. . .	\$24,767 16

STATEMENT VII.

Revenue Expenses.

DETAILS 203 AND 204.

DETAILS No. 203.

COMMISSION TO INVESTIGATE THE WANTS OF THE PORT OF
BOSTON FOR AN IMPROVED SYSTEM OF DOCKS AND
WHARVES AND TERMINAL FACILITIES IN CONNECTION
THEREWITH.

[Res. 1896, chap. 68; Acts 1896, chaps. 291 and 416; 1896, chap. 373.]

COMMISSIONERS.		
Woodward Emery, chairman, compensation,	\$950 00	
Clinton White, secretary, compensation, .	280 00	
J. R. Leeson,	-	\$1,230 00
EXPENSES.		
Allan Brooks, clerk, services,	\$225 00	
Thomas Doane, engineer, services,	850 00	
A. W. Stevens, services,	27 00	
Maps,	9 90	
Moving office,	15 00	
Newspapers,	22 13	
Postage,	81 14	
Rent of office,	266 68	
Stationery and office supplies,	30 76	
Sundry incidentals,	10 75	
Telephone and telegrams,	13 48	
Towel supply,	10 00	
Travelling expenses,	96 56	1,658 40
Total expenses of Commissioners to investigate the Wants of the Port of Boston for an Improved System of Docks and Wharves and Terminal Facilities, 1897,		\$2,888 40

DETAILS No. 204.

COMMISSIONERS ON INLAND FISHERIES AND GAME.

[Pub. Stat. chap. 16, sect. 48, and chap. 91, sect. 2; Res. 1897, chaps. 53 and 74; Acts 1884, chap. 312; 1885, chap. 266; 1889, chap. 109; 1895, chap. 56; 1897, chaps. 145, 206, 313, 482 and 476.]

COMMISSIONERS.		
Edward A Brackett, compensation, \$1,800 00		
Expenses,	167 67	\$1,967 67
Isaiah C. Young, compensation,	\$680 69	
Expenses,	230 16	910 85
Amount carried forward,		\$2,878 52

STATEMENT VII.

Revenue Expenses.

DETAILS 204.

COMMISSIONERS ON INLAND FISHERIES AND GAME — *Cont'd.*

<i>Amount brought forward,</i> . . .	\$2,878 52	
Elisha D. Buffington, compensation, \$835 00		
Expenses, 117 31	452 31	\$3,330 83
Expenses steamer "Ocean Gem," —		
New Bedford Boiler and Machine Company,	\$220 00	
Henry F. Hammond, contract for removing		
coal from bunkers,	70 00	290 00
Police, —		
William H. Proctor, travelling expenses,		132 54
Lawrence Fishway, —		
The Essex Company, labor and material,	\$776 64	
Surveying,	5 00	781 64
New Hatchery, Hadley, —		
John W. Delano, services and expenses,	\$186 89	
T. Dwight Morton, superintendent, services,	175 95	
Richard W. Irwin, services, drawing con-		
tracts, making searches, etc.,	37 00	
Black varnish,	4 50	
Brook trout eggs,	125 00	
Dip nets,	1 74	
Fish food,	8 44	
Galvanized iron cans,	70 00	
Hardware,	37	
Labor, filling ice house,	12 00	
Meat chopper, etc.,	3 70	
Plumbing,	20 06	
Refrigerator,	5 50	651 15
New Hatchery, Winchester, —		
R. Coitt, architect, services,	\$200 00	
H. J. Carroll, contract,	1,790 83	
Oscar Johansen, services,	13 00	
Advertising,	1 50	
Black varnish,	4 50	
Coal,	3 25	
Hardware,	27 50	
Heating apparatus,	14 74	
Mason work,	277 12	
Office furniture,	14 00	
Painting,	72 00	
Plumbing,	56 21	
Sundries,	1 83	
Water pipes,	64 59	
Window shades,	2 30	2,543 37
<i>Amount carried forward,</i>		\$7,729 53

STATEMENT VII.

Revenue Expenses.

DETAILS 204.

COMMISSIONERS ON INLAND FISHERIES AND GAME — *Cont'd.*

<i>Amount brought forward,</i>		\$7,729 53
Stocking the great ponds of the State with food fish, —		
John W. Delano, services and expenses,	\$202 25	
B. P. Chadwick, services and expenses,	112 90	
Expressage, freight, etc.,	35 70	
Labor,	42 29	
Printing posters on cloth,	8 36	
Seines, rope, etc.,	48 53	
Sundries,	4 35	
		454 38
GENERAL EXPENSES.		
Hatchery at Sutton, —		
William E. Pillsbury, superintendent,	\$600 00	
Coal,	13 75	
Expressage,	27 30	
Food for fishes,	80 88	
Hardware,	4 41	
Ice,	8 00	
Lumber,	3 61	
Mason work,	8 45	
Plumbing,	15 69	
Sundries,	8 96	
Travelling expenses,	4 80	
		775 80
Hatchery at Winchester, —		
Charles G. Thompson, services,	\$24 00	
C. Svard, services,	39 00	
Oscar Johansen, services,	39 00	
Black varnish,	13 50	
Expressage,	2 25	
Fish hatching privilege,	50 00	
Milk, rennet, etc.,	2 52	
		170 27
Purchase and propagation of Mongolian, English and golden pheasants, —		
Charles G. Thompson, services,	\$24 00	
C. Svard, services,	83 00	
Oscar Johansen, services,	85 00	
Boiler,	12 62	
Copper, etc.,	10 20	
Expressage,	8 70	
Feed,	189 51	
Feeding dishes,	1 63	
Galvanized iron work,	15 57	
Hardware, etc.,	19 14	
Ice,	12 40	
Labor,	33 60	
Lanterns, etc.,	8 52	
Lumber,	148 33	
<i>Amounts carried forward,</i>	\$652 22	\$9,129 98

STATEMENT VII.

Revenue Expenses.

DETAILS 205.

COMMISSIONERS ON INLAND FISHERIES AND GAME — *Concl'd.*

<i>Amounts brought forward,</i> . . .	\$652 22	\$9,129 98
Mason work,	33 86	
Oil, illuminating,	4 50	
Paints, oils, etc.,	1 01	
Powder and shot,	3 80	
Rat trap,	1 25	
Roofing paper,	5 00	
Seeds,	12 58	
Steam pipe,	4 95	
Sundries,	2 25	
Thermometers,	3 00	
Wire netting,	38 05	
		762 47
<i>Miscellaneous.</i>		
John W. Delano, services and expenses, . .	\$1,554 37	
B. P. Chadwick, services and expenses, . .	967 35	
James H. Delano, services and expenses, . .	509 55	
S. B. Rich, services and expenses,	243 50	
Benjamin Smith, services and expenses, . .	116 38	
E. F. Brackett, services,	100 00	
Postage,	82 97	
Printing and binding,	195 73	
		3,769 85
Total expenses Commissioners on Inland Fisheries and Game, 1897, . .		\$13,662 30

DETAILS No. 205.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL.

[Acts 1891, chap. 402; 1897, chap. 106.]

COMMISSIONERS.		
George E. Belknap, chairman,	} without com- pensation.	
Robert B. Dixon,		
Albert Bushnell Hart,		
OFFICE EXPENSES OF THE BOARD.		
F. Stanhope Hill, secretary,	\$2,000 00	
William F. Dimick, clerk,	981 50	
		\$2,981 50
MISCELLANEOUS EXPENSES.		
Advertising,	\$87 00	
Carriage hire,	98 02	
Expressage,	7 25	
Extra clerical assistance,	50 50	
Index cards, etc.,	9 35	
Amounts carried forward,	\$252 12	\$2,981 50

STATEMENT VII.

Revenue Expenses.

DETAILS 205.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL — *Cont'd.*

<i>Amounts brought forward,</i>	\$252 12	\$2,981 50	
Newspapers,	31 00		
Paper,	4 80		
Postage,	197 51		
Press clippings,	25 75		
Printing and binding,	133 37		
Publications,	9 50		
Record and account books,	2 80		
Stationery and office supplies,	79 58		
Telephone and telegrams,	34 94		
Travelling expenses, etc., com- missioners and others,	569 50		
Typewriter supplies, etc.,	11 90		
Wrapping paper, twine etc.,	9 00		
		1,361 77	
			\$4,343 27
CURRENT EXPENSES.			
Pay roll of superintendent, instructors, officers and crew of the school ship U. S. S. "Enterprise": —			
J. G. Eaton, Commander, U. S. N., commanding, superintendent, .	\$2,053 97		
Instructors, —			
A. P. Nazro, Lieutenant Com- mander, U. S. N.,	16 44		
W. F. Low, Lieutenant, U. S. N., .	1,520 92		
Roger Welles, Jr., Lieutenant, U. S. N.,	951 05		
W. A. Moffett, Ensign, U. S. N., .	1,024 98		
S. H. Leonard, Passed Assistant Engineer, U. S. N.,	1,009 98		
Robert Smart, Surgeon, U. S. N., .	538 39		
J. F. Neilson, Surgeon, U. S. N., .	187 50		
Franklin Rogers, Passed Assist- ant Surgeon, U. S. N.,	217 50		
W. F. Arnold, Passed Assistant Surgeon, U. S. N.,	13 70		
Civilian assistants, —			
F. W. Smyser,	225 00		
Norman G. Burton,	200 00		
Dudley T. Fitts,	51 50		
		\$8,010 93	
WARRANT OFFICERS, ETC.			
A. E. King, clerk and yeoman, .	\$900 00		
O. E. Andrews, master-at-arms, .	600 00		
J. F. Morey, blacksmith,	600 00		
W. J. Noonan, boilermaker,	600 00		
F. Casperson, carpenter,	480 00		
<i>Amounts carried forward,</i>	\$3,180 00	\$8,010 93	\$4,343 27

STATEMENT VII.

Revenue Expenses.

DETAILS 205.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL—*Cont'd.*

<i>Amounts brought forward,</i>	\$3,180 00	\$8,010 93	\$4,343 27
Frank C. Lyon, electrician, . . .	461 29		
O. O. Perry, electrician, . . .	120 93		
A. H. Hunt, machinist, . . .	720 00		
Thomas C. Ryan, sailmaker, . . .	369 03		
John Nelson, sailmaker, . . .	110 97		
		4,962 22	
CREW, ETC.			
W. G. Tyrrell, first mate, . . .	\$600 00		
James Hyde, second mate, . . .	188 38		
Frederick W. Richardson, gun			
deck mate,	320 91		
William C. McKay, gun deck mate, . . .	218 71		
Carl Kundsén, gun deck mate, . . .	39 00		
Seamen,	1,297 48		
Firemen,	1,140 00		
Cabin cook,	543 90		
Cabin steward,	320 10		
Ward room attendants,	479 35		
Ward room steward,	600 00		
Ship's cook,	480 00		
Ship's cook assistant,	256 77		
Ship's steward,	600 00		
Messmen,	1,645 57		
Painter,	360 00		
Nurse,	240 00		
Laborers,	350 55		
Baker,	116 09		
		9,796 81	
Cadet buglers,		94 46	
GROCERIES AND PROVISIONS.			
Baking powders, soda, etc., . . .	\$27 00		
Beans, peas, etc.,	66 98		
Bread and crackers,	211 58		
Butter and cheese,	1,660 29		
Coffee, cocoa, etc.,	572 58		
Cottolene,	4 00		
Desiccated cocoanut,	15 00		
Eggs,	296 49		
Fish,	374 70		
Flour and meal,	673 00		
Fruit, canned and fresh,	560 47		
Hominy,	4 00		
Ice,	108 29		
Ketchup, sauces, etc.,	18 26		
Macaroni,	2 64		
Meat, canned and fresh,	4,846 61		
Milk,	600 61		
<i>Amounts carried forward,</i>	\$10,042 50	\$22,864 42	\$4,343 27

STATEMENT VII.

Revenue Expenses.

DETAILS 205.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL — *Cont'd.*

<i>Amounts brought forward,</i>	\$10,042 50	\$22,864 42	\$4,343 27
Molasses and syrup,	62 04		
Oatmeal,	48 68		
Olive oil,	3 70		
Pastry, etc.,	7 06		
Pickles,	26 50		
Poultry and game,	17 90		
Pork scraps, etc.,	19 60		
Preserves, jams, jellies, etc.,	49 35		
Rice, barley, etc.,	46 70		
Salt,	7 70		
Soap,	62 63		
Spices, essences, etc.,	41 96		
Sugar,	531 99		
Tapioca, sago, etc.,	9 00		
Tea,	197 27		
Vegetables,	1,195 63		
Vinegar,	9 82		
Yeast, compressed, etc.,	18 27		
		12,401 30	
STORES AND SUPPLIES.			
Alabastine,	\$37 75		
Alcohol,	275 11		
Athletic goods,	27 58		
Belaying pins,	14 00		
Blankets, etc.,	6 00		
Blocks, sheaves, etc.,	5 50		
Brushes, brooms, etc.,	142 72		
Buckets, pails, etc.,	38 20		
Canvas, duck, etc.,	502 44		
Capstan,	130 00		
Carpenters,	2 94		
Carpets, etc.,	64 91		
Caulkers' supplies,	5 30		
Cement, lime, sand, etc.,	4 55		
Coal,	2,616 72		
Cordage,	568 70		
Crockery and glassware,	428 28		
Disinfectants,	64 09		
Electric supplies,	181 76		
Engine supplies,	434 05		
Filter,	48 06		
Fire bricks,	4 50		
Flags, bunting, etc.,	143 01		
Furniture and repairs,	38 35		
Galley furnishings,	268 55		
Gunny bags,	6 53		
Hand grenades,	9 00		
Hardware, tools, etc.,	312 91		
Holystones,	4 72		
<i>Amounts carried forward,</i>	\$6,386 18	\$35,265 72	\$4,343 27

STATEMENT VII.

Revenue Expenses.

DETAILS 205.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL — *Cont'd.*

<i>Amounts brought forward,</i>	<i>.\$6,886 18</i>	<i>\$35,265 72</i>	<i>\$4,343 27</i>
Hose, etc.,	6 87		
Lamps, lanterns and supplies,	43 75		
Lumber,	161 19		
Marline, houseline, etc.,	137 01		
Masts, spars, etc.,	150 00		
Matches,	19 46		
Mattresses, etc.,	53 50		
Medicines and hospital supplies,	292 34		
Music books,	11 45		
Musical instruments,	14 00		
Nautical instruments,	249 87		
Oars, rowlocks and boat fittings,	20 22		
Oil, illuminating,	312 76		
Oil, lubricating,	145 43		
Paints, oils, etc.,	1,131 30		
Plumbing stock and supplies,	38 90		
Record and account books,	107 15		
Sailmakers' tools and supplies,	183 72		
Soap,	231 05		
Squillees,	20 00		
Stationery and office supplies,	266 43		
Steam pipe and fittings,	19 89		
Stoves and repairs,	3 75		
Sundries,	11 51		
Table linen, etc.,	32 65		
Tallow, slush, etc.,	2 87		
Tar, pitch, etc.,	23 34		
Text books, school supplies, etc.,	401 49		
Tinware,	2 96		
Towels,	16 25		
Typewriter,	45 00		
Water,	185 76		
Window shades,	3 50		
Wire rigging,	88 98		
		10,820 03	
MISCELLANEOUS EXPENDITURES.			
Alterations in cabin, fitting pantry and bath room,	\$237 65		
Boat hire,	74 86		
Board of Harold Bough while sick, at hotel,	30 00		
Books and repairs,	9 12		
Carpenter work,	263 50		
Carriage hire,	17 23		
Caulkers,	3 82		
Diplomas and cases,	60 00		
Dockage,	3 62		
Engrossing diplomas,	41 00		
Expressage,	29 86		
<i>Amounts carried forward,</i>	<i>.\$770 66</i>	<i>\$46,085 75</i>	<i>\$4,343 27</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 205.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL — *Concl'd.*

<i>Amounts brought forward,</i>	\$770 66	\$46,085 75	\$4,343 27
Hire of chronometer,	22 00		
Labor,	19 90		
Laundry work,	32 49		
Medical and surgical attendance, .	63 89		
Musical instruction,	81 25		
Pianist,	25 00		
Pilotage,	145 07		
Plumbing,	366 39		
Postage,	70 54		
Printing,	45 65		
Removing ashes,	7 35		
Repairs to engine,	80 40		
Repairs to filter,	9 30		
Repairs to propeller,	36 70		
Repairs to pump,	49 42		
Repairs to spars,	93 22		
Subsistence of servants,	900 00		
Sundries,	16 06		
Telephone and telegrams,	51 33		
Tow bills,	60 00		
Transportation and travel,	41 32		
Tuning piano,	12 50		
Water rates,	60 95		
		3,061 39	
			49,147 14
SPECIAL REPAIRS.			
Charles River iron works, as per agreement,	\$13,662 55		
Docking ship,	232 80		
			13,895 35
Total expenses Commissioners on Nautical Training School, 1897,			\$67,385 76

SUMMARY.

Expended in 1892,	\$13,132 25	
Expended in 1893,	89,494 83	
Expended in 1894,	58,666 21	
Expended in 1895,	51,294 20	
Expended in 1896,	53,808 88	
Expended in 1897,	67,385 76	
		\$333,782 13

STATEMENT VII.

Revenue Expenses.

DETAILS 206.

DETAILS No. 206.

BOARD OF REGISTRATION IN PHARMACY.

[Acts 1896, chap. 307; 1897, chap. 133.]

Expenses of commission paid from fees,—		
COMMISSIONERS.		
Investigations for the better enforcement of the law,—		
Henry M. Whitney, president,—		
Services,	\$315 00	
Expenses,	74 22	
		\$389 22
Freeman H. Butler, secretary,—		
Services,	\$32 50	
Expenses,	22 20	
		54 70
John Larrabee,—		
Services,	\$32 50	
Expenses,	6 71	
		39 21
Amos K. Tilden,—		
Services,	\$35 00	
Expenses,	3 75	
		38 75
John A. Rice,—		
Services,	\$5 00	
Expenses,	6 86	
		11 86
Simeon B. Harris, services and expenses, .	1,188 95	
Lucy I. Barrett, services,	240 00	
Postage,	20 00	
Press clippings,	5 70	
Publications,	1 50	
Typewriter supplies,	3 45	
		\$1,993 34
Issuing certificates to druggists and apothecaries for license to sell intoxicating liquors,—		
Henry M. Whitney, president,—		
Services,	\$987 50	
Expenses,	216 09	
		\$1,203 59
Freeman H. Butler, secretary,—		
Services,	\$127 50	
Expenses,	64 85	
		192 35
Amounts carried forward,	\$1,895 94	\$1,993 34

STATEMENT VII.

Revenue Expenses.

DETAILS 206.

BOARD OF REGISTRATION IN PHARMACY — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$1,395 94	\$1,993 34
John Larrabee, —		
Services, \$97 50		
Expenses, 15 75	113 25	
John A. Rice, —		
Services, \$97 50		
Expenses, 102 17	199 67	
Amos K. Tilden, —		
Services, \$140 00		
Expenses, 5 12	145 12	
Simeon B. Harris, services and expenses, .	1,104 96	
Lucy I. Barrett, services,	480 00	
Postage,	29 00	
Press clippings,	12 13	
Printing,	11 99	
Stationery and office supplies,	38 80	
Telephone and telegrams,	7 30	
Typewriter supplies,	6 13	
		3,544 29
Illegal purchase and sale of poisons, —		
Henry M. Whitney, —		
Services, \$35 00		
Expenses, 9 40	\$44 40	
Freeman H. Butler, —		
Services, \$25 00		
Expenses, 3 30	28 30	
John Larrabee, —		
Services, \$25 00		
Expenses, 3 40	28 40	
John A. Rice, —		
Services, \$25 00		
Expenses, 4 50	29 50	
Simeon B. Harris, services and expenses, .	132 15	
Amos K. Tilden, services,	25 00	
		287 75
Expenses of Board of Registration in Pharmacy, 1897,		\$5,825 38
NOTE. — For other expenses see Details No. 403, Funds.		

STATEMENT VII.

Revenue Expenses.

DETAILS 207.

DETAILS No. 207.

CATTLE COMMISSIONERS.

[Acts 1894, chap. 491; 1896, chap. 496; 1897, chap. 85.]

COMMISSIONERS.			
Austin Peters, chairman,—			
Services,	\$1,410 00		
Expenses,	96 63	\$1,506 63	
Charles A. Dennen,—			
Services,	\$1,245 00		
Expenses,	1,322 85	2,567 85	
Leander F. Herrick,—			
Services,	\$1,110 00		
Expenses,	374 02	1,484 02	
Maurice O'Connell,—			
Services,	\$1,650 00		
Expenses,	1,335 20		
Expenses as delegate to National Convention,	95 70		
John M. Parker,—		3,080 90	
Services,	\$960 00		
Expenses,	299 34		
Expenses as delegate to National Convention,	72 00	1,331 34	
CLERK.			\$9,970 74
Samuel N. Rogers, services,			1,282 05
MISCELLANEOUS EXPENSES.			
Cooper Curtis, services, investigating cause of the outbreak of Texas fever,		\$326 87	
A. W. Pope, services,		163 50	
Appraisals,		281 90	
Care of cattle,		131 36	
Carpenter work,		181 68	
Carriage hire,		16 50	
Coal,		8 85	
Cows for experimental purposes,		249 00	
Damages, cattle killed by order of the commissioners,—			
Diseased,	\$183,263 14		
Not diseased,	5,502 94	188,766 08	
Amounts carried forward,		\$190,125 74	\$11,252 79

STATEMENT VII.

Revenue Expenses.

DETAILS 207.

CATTLE COMMISSIONERS — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$190,125 74	\$11,252 79
Ear markers,	1,645 50	
Ear punches,	18 00	
Expressage, freight, etc.,	81 40	
Food for guinea pigs, etc.,	4 70	
Gas,	39 10	
Hay, oats, etc.,	107 57	
Ice,	12 00	
Inspectors,	31,663 96	
Janitor,	48 00	
Killing and burying cattle,	181 80	
Laboratory supplies,	123 46	
Messenger,	165 00	
Microscope and fittings,	45 00	
Moving office to Commonwealth Building,	15 00	
Numbering machine,	10 00	
Photographs, etc.,	70 01	
Postage,	486 34	
Press clippings,	2 60	
Printing and binding,	795 09	
Publications,	5 00	
Quarantine,	3,027 06	
Record and account books,	834 39	
Rent of office,	84 05	
Rent of stable for quarantine,	25 00	
Services of chemists in laboratory,	247 50	
Services of veterinary surgeons,	114 90	
Stationery and office supplies,	220 12	
Stenographers, typewriters and clerks,	3,266 82	
Sundries,	31 73	
Surgical instruments,	11 90	
Telephone and telegrams,	181 42	
Towel supply,	8 50	
Travelling expenses,	17 17	
Tuberculin,	135 10	
Typewriter supplies, etc.,	54 80	
Water rates,	21 00	
Wrapping paper,	5 04	
Total expenses Cattle Commissioners, 1897,		233,931 77
		\$245,184 56

STATEMENT VII.

Revenue Expenses.

DETAILS 208 AND 209.

DETAILS No. 208.

BALLOT LAW COMMISSIONERS.

[Acts 1894, chap. 383; 1897, chap. 37.]

COMMISSIONERS.		
William M. Olin, Secretary of the Commonwealth,	} without com- pensation.	
Hosea M. Knowlton, Attor- ney-General,		
Arthur Lincoln, compensation,		\$500 00
Henry V. Cunningham, compensation,		500 00
James F. Jackson, compensation,		500 00
Total expenses Ballot Law Commission, 1897,		\$1,500 00

DETAILS No. 209.

STATE FIRE MARSHAL.

[Acts 1894, chap. 444; 1896, chap. 462; 1897, chap. 230.]

FIRE MARSHAL.		
Charles W. Whitcomb, salary,		\$4,500 00
DEPUTY FIRE MARSHAL.		
Joseph E. Shaw, salary,		2,500 00
CLERKS AND STENOGRAPHERS.		
Charles W. Brigham,	\$1,400 00	
Chauncey M. Myrick,	1,100 00	
Lucius W. Richardson,	1,100 00	3,600 00
AIDS AND MESSENGER.		
Warren W. Adams,	\$1,000 00	
Maurice F. Casey,	666 67	
H. H. Collamore,	1,000 00	
George Dunham,	1,000 00	
James B. Dunn,	1,000 00	
Clark D. Gary,	1,000 00	
Frank E. Lamb,	250 00	
Winfield G. Merrill,	500 00	
Robert E. Molt,	1,000 00	
Frank R. Morrison,	583 33	
Charles F. Rice,	1,200 00	
John H. Scott,	1,000 00	
Amounts carried forward,	\$10,200 00	\$10,600 00

STATEMENT VII.

Revenue Expenses.

DETAILS 209.

STATE FIRE MARSHAL — *Concluded.*

<i>Amounts brought forward,</i>	\$10,200 00	\$10,600 00
H. B. Spencer,	1,000 00	
Thomas I. Stedfast,	1,200 00	
Edward F. Stone,	1,000 00	
George W. Williams,	1,000 00	
James S. McGriff, messenger,	400 00	
		14,800 00
TRAVELLING AND CONTINGENT EXPENSES,		
WITNESS FEES AND SECRET SERVICE.		
Appraisals,	\$50 00	
Board of horses,	121 75	
Care of horse, hostler,	110 88	
Carriage hire,	46 00	
Detectives, services and expenses,	4,136 52	
Expert services,	87 50	
Harness and repairs,	113 22	
Hay and grain,	94 02	
Legal services, authorized by the Attorney-General,	25 00	
Medical advice,	50 00	
Photographs, plans, etc.,	25 00	
Rent of stable,	88 66	
Service of writs, etc.,	24 46	
Shoeing horses,	61 26	
Stable supplies,	6 50	
Sundries,	19 50	
Stenographic work,	13 80	
Travelling expenses,	4,313 45	
Wagons, sleighs, etc.,	58 65	
Witness fees,	1,471 10	
		10,917 22
OFFICE INCIDENTALS.		
Badges,	\$6 00	
Clerical assistance,	512 61	
Expressage,	5 94	
Lunches,	10 80	
Maps,	58 00	
Newspapers and clippings,	27 60	
Postage,	256 22	
Printing and binding,	614 38	
Publications,	114 27	
Record and account books,	136 96	
Stationery and office supplies,	167 84	
Sundries,	34 12	
Telephone and telegrams,	322 52	
Typewriter supplies,	17 17	
		2,284 43
Total expenses State Fire Marshal, 1897,		\$38,601 65

STATEMENT VII.

Revenue Expenses.

DETAILS 210 AND 211.

DETAILS No. 210.

COMMISSION TO INVESTIGATE THE CHARITABLE AND REFORMATORY INSTITUTIONS OF THE COMMONWEALTH.

[Res. 1896, chap. 60; Acts 1896, chap. 373.]

COMMISSIONERS.		
William F. Wharton, chairman, . . .	\$1,250 00	
Charles F. Folsom,	1,000 00	
Davis R. Dewey,	1,000 00	\$3,250 00
EXPENSES.		
Whitman W. Collins, secretary, . . .	\$150 00	
Mendel F. Sherman, services, . . .	300 00	
Advertising,	72 75	
Printing and binding,	292 80	
Stationery and office supplies, . . .	8 75	
Sundries,	90	
Travelling expenses,	52 39	
Typewriting,	36 00	
Typewriter supplies,	6 75	920 34
Total expenses Commission to investigate the Charitable and Reformatory Institutions of the Commonwealth, 1897,		\$4,170 34

DETAILS No. 211.

OLD COLONY COMMISSION.

[Acts 1896, chaps. 472 and 509.]

COMMISSIONERS.		
William T. Davis, . . .	} without compensation.	
L. Vernon Briggs, . . .		
S. Hopkins Emery, . . .		
EXPENSES.		
Bronze tablets,		\$77 00
Marble tablets,		48 00
Office expenses,		32 00
Printing,		24 80
Travelling expenses,		61 61
Total expenses Old Colony Commission, 1897,		\$243 41

STATEMENT VII.

Revenue Expenses.

DETAILS 212 AND 213.

DETAILS No. 212.

COMMITTEE ON RELATIONS BETWEEN STREET RAILWAYS AND
MUNICIPAL CORPORATIONS.

[Acts 1897, chaps. 509 and 528.]

COMMITTEE.		
Charles Francis Adams, chairman, compensation, . . . . .	. . . . .	\$800 00
W. W. Crapo.		
Elihu B. Hayes.		
EXPENSES.		
Walter S. Allen, services,	\$1,000 00	
Amy Robinson, services,	289 37	
C. C. Perkins, services,	135 00	
Bayne M. Bushong, services,	25 00	
Advertising,	174 51	
Postage,	48 00	
Printing,	1 88	
Publications,	17 00	
Record and account books,	9 25	
Stationery and office supplies,	141 45	
Sundries,	55	
Telephone and telegrams,	57 16	
Travelling expenses,	670 44	
Typewriter rental and supplies,	42 05	
		2,611 66
Total expenses of Committee on Relations between Street Railways and Municipal Corporations, 1897, . . . . .	. . . . .	\$3,411 66

DETAILS No. 213.

STATE BOARD OF HEALTH.

[Acts 1886, chap. 101; 1889, chap. 370; 1897, chap. 48.]

SECRETARY.		
Samuel W. Abbott, . . . . .	. . . . .	\$3,000 00
CLERKS.		
Arthur E. Davis,	\$1,116 66	
Carrie B. Cole,	865 00	
Theobald Smith,	600 00	
Ernest L. Walker,	593 33	
Nahum W. Mitchell,	495 00	
Albert C. Pearson,	420 00	
James R. Stewart,	300 00	
Amounts carried forward,	\$4,889 99	\$3,000 00

STATEMENT VII.

Revenue Expenses.

DETAILS 213.

STATE BOARD OF HEALTH — *Concluded.*

<i>Amounts brought forward,</i>	\$4,889 99	\$3,000 00
Carolina M. Adams,	288 00	
Charles G. Hyde,	65 00	
		4,742 99
EXPENSES.		
Wallace C. Brackett, services,	\$106 50	
Carrie B. Cole, services,	25 00	
A. T. Hopkins, services and expenses,	68 70	
L. D. White, services and expenses,	200 00	
F. A. Rogers, services and expenses,	25 00	
Advertising,	90 30	
Apparatus,	209 79	
Board of horses,	1,016 23	
Carriage hire,	18 75	
Copper boxes, etc.,	353 12	
Cotton cloth, etc.,	15 29	
Drawing material,	3 13	
Expenses of delegate to National Convention,	31 25	
Expressage, freight and duties,	253 83	
Food for guinea pigs, etc,	52 12	
Guinea pigs, etc., for experimental purposes,	12 48	
Ice,	4 70	
Index cards, etc.,	4 60	
Inspection of summer resorts,	82 50	
Labor,	70 00	
Laboratory supplies,	401 26	
Messenger service,	3 00	
Microscope and fittings,	121 36	
Paper and envelopes,	3 20	
Postage,	331 48	
Printing and binding,	1,449 73	
Publications,	210 36	
Record and account books,	34 20	
Rubber stamps,	11 00	
Shoeing horses,	4 75	
Stationery and office supplies,	238 49	
Sundries,	21 75	
Surgical instruments and repairs,	13 25	
Telephone and telegrams,	247 94	
Translating publications,	5 00	
Travelling expenses,	648 26	
Typewriting, supplies and repairs,	4 05	
Washing towels,	14 29	
Wrapping paper, twine, etc.,	14 45	
Investigation of milk supply of Boston, New York, Philadelphia, Baltimore, Washington, etc,	199 85	
Printing and binding 1,500 copies Manual Board of Health,	686 75	
		7,307 71
Total expenses State Board of Health, 1897,		\$15,050 70

STATEMENT VII.

Revenue Expenses.

DETAILS 214.

DETAILS No. 214.

ADULTERATION OF MILK, FOOD AND DRUGS.

[Acts 1882, chap. 263; 1883, chap. 263; 1884, chap. 289; 1891, chap. 319; 1897, chap. 48.]

ANALYSTS.		
Charles P. Worcester,	\$2,500 00	
Albert E. Leach,	1,500 00	
C. A. Goessmann,	500 00	\$4,500 00
INSPECTORS.		
John H. Terry,	\$1,400 00	
John F. McCaffrey,	1,400 00	
Horace F. Davis,	1,200 00	4,000 00
EXPENSES.		
Travel of inspectors,—		
Horace F. Davis,	\$429 47	
John F. McCaffrey,	383 70	
John H. Terry,	372 74	\$1,185 91
Charles W. Tucker, services,	384 00	
Hermann C. Lythgoe, services,	135 00	
Christiana Streckwald, services,	170 00	
Elmer J. Streckwald, services,	10 00	
Apparatus,	109 05	
Articles purchased for analysis,—		
Butter,	\$76 19	
Drugs,	164 63	
Food, groceries, etc.,	383 65	
Milk,	101 78	726 25
Bottles, jars, etc.,	1 15	
Card index supplies, etc.,	32 45	
Chemicals,	19 33	
Expressage,	28 15	
Hand bag,	9 50	
Laboratory boy,	40 00	
Laboratory supplies,	145 73	
Printing,	19 24	
Publications,	11 00	
Steam pipe and fittings,	20 85	
Tags, labels, etc.,	10 25	
Travelling expenses,	4 25	3,062 11
Total expenses on account of adultera- tion of milk, food and drugs, 1897,		\$11,562 11

STATEMENT VII.

Revenue Expenses.

DETAILS 215.

DETAILS No. 215.

PURITY OF INLAND WATERS.

[Acts 1888, chap. 375; 1890, chap. 441; 1897, chap. 50.]

EXPENDITURES.		
Pay roll of engineers, assistants, clerks, etc.,—		
X. H. Goodnough,	\$3,600 00	
William S. Johnson,	2,400 00	
H. W. Clark,	1,725 00	
Fred B. Forbes,	995 00	
Alice C. Drake,	902 88	
Thomas M. Drown,	900 00	
Lilly Miller,	780 00	
Wallace C. Brackett,	715 00	
Stephen DeM. Gage,	690 00	
Ernest F. Badger,	680 00	
Eugene H. Laws,	660 00	
Isabel F. Hyams,	600 00	
Other assistants, clerks, etc.,	5,614 98	
		\$20,212 86
MISCELLANEOUS EXPENDITURES.		
Essex Company, labor at experimental sewerage station at Lawrence,		\$2,071 48
Tools,	207 16	
Rent of land,	150 00	
	\$2,428 64	
Aneroid barometer,	19 75	
Apparatus and repairs,	388 33	
Blacksmithing,	13 58	
Brushes and brooms,	5 70	
Carpenter work and stock,	61 63	
Carriage hire,	13 50	
Coal,	129 58	
Drawing material,	107 20	
Electric motor and power,	70 96	
Expressage,	869 82	
Extra clerical assistance, etc.,	157 93	
Freight, etc.,	38 93	
Gas,	259 48	
Glass,	3 57	
Hose,	5 50	
Hardware,	29 41	
Hire of teams,	16 70	
Ice,	40 00	
Labor, reading ganges, etc.,	720 71	
Laboratory supplies,	1,403 16	
Lumber,	13 79	
Maps,	89 17	
Amounts carried forward,	\$6,887 04	\$20,212 86

STATEMENT VII.

Revenue Expenses.

DETAILS 215.

PURITY OF INLAND WATERS — *Concluded.*

<i>Amounts brought forward,</i>	\$6,887 04	\$20,212 86
Paper and envelopes,	23 50	
Photographs, blue prints, etc.,	30 53	
Plumbing,	250 98	
Postage,	47 81	
Printing and binding,	425 34	
Publications,	111 93	
Rent of filtering station,	40 00	
Record and account books,	43 63	
Rubber stamps,	6 35	
Sand and gravel,	32 25	
Stationery and office supplies,	144 84	
Steam pipe and fittings,	12 14	
Sundries,	63 22	
Surveying instruments and repairs,	4 80	
Telephone and telegrams,	18 77	
Thermometers,	46 44	
Towel supply,	15 14	
Travelling expenses,	1,393 24	
Typewriter supplies,	18 55	
Typewriting, etc.,	57 45	
Water rates,	24 00	
		9,697 95
Total expenses on account purity of inland waters, 1897,		\$29,910 81

STATEMENT VII.

Revenue Expenses. DETAILS 216 AND 217.

AGRICULTURE.

DETAILS No. 216.

BOARD OF AGRICULTURE.

[Pub. Stat., chaps. 20 and 114; Acts 1883, chap. 184; 1884, chap. 66; 1892, chap. 143; 1898, chap. 180; 1897, chap. 59.]

SECRETARY.			
William R. Sessions, salary,			\$2,500 00
CLERKS, LECTURES, ETC.			
CLERKS.			
Frederick H. Fowler, salary,	\$1,600 00		
Howard H. Legate, salary,	1,200 00		
		\$2,800 00	
LECTURES, ETC.			
Expressage,	\$17 00		
Lectures,	2,023 38		
Postage,	203 59		
Printing,	347 03		
Publications,	25 00		
Stenographic reports,	84 00		
6,000 copies bulletin on habits, etc., of the brown-tail moth,	100 00		
		2,800 00	
			5,600 00
SECRETARY'S EXPENSES.			
William R. Sessions, travelling expenses,			500 00
DETAILS No. 217.			
BOARD OF AGRICULTURE, INCIDENTALS.			
[Acts 1897, chap. 59.]			
Oscar A. Hubbard, services, investigating the habits, etc., of the brown-tail moth,		\$165 65	
Expressage,		60 05	
Index cards, etc.,		26 50	
Newspapers,		22 50	
Photographs, etc.,		4 50	
Postage,		121 50	
Printing,		183 41	
Publications,		102 88	
Amounts carried forward,		\$686 99	\$8,600 00

STATEMENT VII.

Revenue Expenses. DETAILS 218 AND 219.

BOARD OF AGRICULTURE, INCIDENTALS — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$686 99	\$8,600 00
Record and account books, . . .	2 75	
Rubber stamps, . . .	1 50	
Stationery and office supplies, . . .	68 98	
Telephone and telegrams, . . .	6 98	
Typewriter supplies, . . .	25 30	
Wrapping paper, . . .	7 50	
		800 00
DETAILS No. 218.		
TRAVELLING EXPENSES OF THE MEMBERS OF THE BOARD OF AGRICULTURE.		
[Pub. Stat., chap. 20, sect. 3; Acts 1897, chap. 59.]		
Bills for travelling and hotel expenses, . . .		1,527 92
DETAILS No. 219.		
AGRICULTURAL SOCIETIES.		
[Pub. Stat., chap. 114, sect. 1; Acts 1897, chap. 59.]		
Amesbury and Salisbury Society, . . .	\$600 00	
Barnstable County Society . . .	600 00	
Berkshire Society, . . .	600 00	
Blackstone Valley Society, . . .	600 00	
Bristol County Society, . . .	600 00	
Deerfield Valley Society, . . .	600 00	
Eastern Hampden Society, . . .	600 00	
Essex Society, . . .	600 00	
Franklin County Society, . . .	600 00	
Hampshire Society, . . .	554 60	
Hampshire, Franklin and Hampden Society, . . .	600 00	
Highland Society, . . .	600 00	
Hillside Society, . . .	600 00	
Hingham Society, . . .	600 00	
Hoosac Valley Society, . . .	600 00	
Housatonic Society, . . .	600 00	
Manufacturers' Agricultural Society in North Attleborough, . . .	592 70	
Marshfield Society, . . .	600 00	
Martha's Vineyard Society, . . .	600 00	
Massachusetts Horticultural Society, . . .	600 00	
Middlesex North Society, . . .	600 00	
Middlesex South Society, . . .	600 00	
Nantucket Society, . . .	597 38	
Oxford Society, . . .	600 00	
Plymouth County Society, . . .	600 00	
<i>Amounts carried forward,</i> . . .	\$14,944 68	\$10,927 92

STATEMENT VII.

Revenue Expenses.

DETAILS 220 TO 223.

AGRICULTURAL SOCIETIES—*Concluded.*

<i>Amounts brought forward,</i> . . .	\$14,944 68	\$10,927 92
Spencer F. and M. Association, . . .	600 00	
Union Society, . . .	600 00	
Weymouth Society, . . .	600 00	
Worcester Society, . . .	600 00	
Worcester East Society, . . .	600 00	
Worcester North Society, . . .	600 00	
Worcester Northwest Society, . . .	600 00	
Worcester South Society, . . .	600 00	
Worcester County West Society, . . .	600 00	
		20,344 68
DETAILS No. 220.		
AGRICULTURAL EXPERIMENT STATION.		
[Acts 1882, chap. 212; 1885, chap. 327; 1897, chap. 59.]		
Amount paid treasurer of Massachusetts Agricultural College, . . . . .	. . . . .	10,000 00
DETAILS No. 221.		
MASSACHUSETTS AGRICULTURAL COLLEGE		
SCHOLARSHIPS.		
[Res. 1883, chap. 46; 1886, chap. 34; Acts 1897, chap. 59.]		
Amount paid treasurer, . . . . .	. . . . .	10,000 00
DETAILS No. 222.		
MASSACHUSETTS AGRICULTURAL COLLEGE.		
[Res. 1892, chap. 19; 1896, chap. 98; Acts 1897, chap. 59.]		
Amount paid treasurer, . . . . .	. . . . .	10,000 00
DETAILS No. 223.		
MASSACHUSETTS AGRICULTURAL COLLEGE,		
TRUSTEES' TRAVEL AND EXPENSES.		
[Acts 1896, chap. 45; 1897, chap. 59.]		
Bills for travelling expenses, hotels, etc., . . . . .	. . . . .	521 08
<i>Amount carried forward,</i> . . . . .	. . . . .	\$61,793 68

STATEMENT VII.

Revenue Expenses.

DETAILS 224 AND 225.

DETAILS No. 224.

**NAILS OR SPIKES FOR DESIGNATING CERTAIN TREES ON
HIGHWAYS FOR PRESERVATION.**

[Acts 1891, chap. 49; 1897, chap. 59.]

<i>Amount brought forward,</i>		\$61,793 68
Nails,		47 17

DETAILS No. 225.

**STATE DAIRY BUREAU FOR THE PROTECTION OF
DAIRY PRODUCTS.**

[Acts 1891, chap 412; 1892, chap. 139; 1895, chap. 214; 1897, chap. 59.]

D. A. Horton, Northampton, chair- man, services and expenses, . . .	\$156 00		
J. Lewis Ellsworth, Worcester, services and expenses, . . .	94 76		
George L. Clemence, Southbridge, services and expenses, . . .	204 95		
		\$455 71	
EXECUTIVE OFFICER.			
William R Sessions, salary, . . .		500 00	
CLERK.			
George M. Whitaker, salary, . . .		1,200 00	
MISCELLANEOUS EXPENSES.			
George F. Baldwin, services and expenses,	\$2,039 89		
J. W. Stockwell, services and ex- penses,	1,352 58		
Charles C. Scott, services and ex- penses,	1,314 09		
W. O. Scott, services and ex- penses,	117 52		
Analysis of butter, etc., . . .	858 00		
Apparatus,	26 23		
Case for milk testing apparatus, .	8 00		
Clerical assistance,	288 00		
Expenses of delegate to National Convention,	54 00		
Lectures,	39 00		
Postage,	25 34		
Printing and binding,	28 92		
Seal,	5 00		
<i>Amounts carried forward,</i> . . .	\$6,151 57	\$2,155 71	\$61,840 85

STATEMENT VII.

Revenue Expenses.

DETAILS 226 TO 228.

**STATE DAIRY BUREAU FOR THE PROTECTION OF DAIRY
PRODUCTS — *Concluded.***

<i>Amounts brought forward,</i>	\$6,151 57	\$2,155 71	\$61,840 85
Storage,	20 00		
Supplies, laboratory,	9 86		
Travelling expenses,	363 76		
		6,544 69	8,700 40
DETAILS No. 226.			
ABANDONED FARMS.			
[Res. 1896, chap. 31; Acts 1896, chap. 322.]			
Paper, etc.,		\$8 00	
Postage,		55 00	
Printing and binding,		356 54	419 54
DETAILS No. 227.			
ANALYSIS OF CONCENTRATED COMMERCIAL FOOD STUFFS.			
[Acts 1897, chaps. 117 and 279.]			
Collecting samples and analyzing same under the direction of the Director of the Hatch Experiment Station of the Massa- chusetts Agricultural College,			1,200 00
Total expenses for agricultural pur- poses, 1897,			\$72,160 79

DETAILS No. 228.**EXTERMINATION OF THE GYPSY MOTH.**

[Acts 1891, chap. 210; 1897, chap. 107.]

COMMITTEE OF THE STATE BOARD OF AGRICULTURE.

William R Sessions,	} without com- pensation.
E. W. Wood of West Newton,	
A. Pratt of Middleborough,	
F. W. Sargent of Amesbury,	
S. S. Stetson of Lakeville,	
N. I. Bowditch of Framing- ham,	

STATEMENT VII.

Revenue Expenses.

DETAILS 228.

EXTERMINATION OF THE GYPSY MOTH — *Continued.*

GENERAL EXPENSES.	
Apparatus and repairs,	\$379 52
Badges,	11 90
Baskets,	4 00
Belting,	4 58
Board of horse,	20 14
Brushes,	8 82
Burlap,	4,605 91
Caps,	712 07
Carpenter work,	58 13
Carpets, etc.,	10 96
Chemicals,	512 30
Coal,	127 08
Creasote oil,	141 80
Document cases,	6 00
Engine supplies,	56 82
Expressage and freight,	188 97
Field glasses,	52 80
Food for caterpillars,	8 79
Furniture,	60 41
Gas,	53 38
Gas appliances, etc.,	3 16
Glucose,	78 72
Hardware, tools, etc.,	844 62
Harness and repairs,	12 45
Hire of teams,	795 54
Horse,	125 00
Hose,	116 88
Ice,	6 00
Index cards, etc.,	4 60
Labor,	448 96
Laboratory supplies,	245 94
Ladders,	189 31
Lettering boxes,	13 00
Lumber,	101 41
Maps, prints and mounting,	114 61
Oil, gas,	832 68
Oil, lubricating,	8 71
Oil tanks,	10 00
Paints, oils, etc.,	181 46
Pay roll, superintendent, inspectors, scouts and privates,	137,891 40
Photographs, blue prints, etc.,	30 04
Plumbing and stock,	11 75
Postage,	294 09
Printing and binding,	552 58
Projector for microscope,	12 00
Publications,	43 72
Raupenleim (German insect lime),	125 27
Record and account books,	162 81
Rent of office, Malden,	420 00
<i>Amount carried forward,</i>	\$150,691 09

STATEMENT VII.

Revenue Expenses.

DETAILS 228.

EXTERMINATION OF THE GYPSY MOTH — *Concluded.*

<i>Amount brought forward,</i>	\$150,691 09	
Rent of hall, Malden,	20 00	
Rent of land, Malden,	5 00	
Rubber stamps,	8 50	
Scales,	5 25	
Shoeing horses,	54 50	
Soap,	25 80	
Stable supplies,	15 95	
Stationery and office supplies,	170 18	
Steam pipe,	6 98	
Stenographer,	28 00	
Stoves,	7 75	
Sundries,	47 47	
Tar, pitch, etc.,	53 30	
Telephone and telegrams,	101 54	
Tin cans, etc.,	55 00	
Translation of foreign publications,	4 20	
Travelling expenses employees,	2,246 14	
Travelling expenses members of committee,	277 55	
Twine, marline, etc.,	19 99	
Typewriting,	16 00	
Typewriter supplies,	51 82	
Veterinary surgeon, services,	4 00	
Wagons, carts, etc.,	171 09	
Washing floors,	1 55	
Water rates,	3 00	
Wire netting,	8 95	
		\$154,100 60

SUMMARY.

Expended in 1890,	\$25,539 32	
Expended in 1891,	69,497 82	
Expended in 1892,	75,226 43	
Expended in 1893,	74,991 74	
Expended in 1894,	112,591 21	
Expended in 1895,	130,791 93	
Expended in 1896,	129,779 26	
Expended in 1897,	154,100 60	
Total expended,		\$672,518 31

STATEMENT VII.

Revenue Expenses.

DETAILS 229.

STATE LIBRARY.

DETAILS No. 229.

STATE LIBRARY.

[Pub. Stat., chap. 5; Acts 1888, chap. 24; 1891, chap. 24; 1893, chap. 86; 1897, chaps. 9, 114 and 279.]

LIBRARIAN.		
C. B. Tillinghast, salary,		\$3,000 00
CLERKS.		
Ellen M. Sawyer,	\$1,200 00	
Maria C. Smith,	900 00	
Jennie W. Foster,	700 00	
Susy A. Dickinson,	700 00	
		3,500 00
PURCHASE OF BOOKS.		
Books, magazines, maps, atlases, directories, etc.,		6,499 64
CONTINGENT EXPENSES.		
Atlases and maps,	\$1 80	
Binding and lettering,	2 55	
Blotting paper,	14 81	
Books,	580 51	
Directories,	30 50	
Expressage,	86 41	
Index cards, files, etc.,	34 50	
Messenger service,	385 00	
Postage,	60 72	
Printing and binding,	1,214 25	
Publications,	66 90	
Stationery and office supplies,	1 50	
Telephone and telegrams,	1 20	
Typewriter supplies,	2 20	
Wrapping paper, twine, etc.,	24 04	
		2,506 89
Total expenses of State Library, 1897,		\$15,506 53

STATEMENT VII.

Revenue Expenses.

DETAILS 230 AND 231.

DETAILS No. 230.

AID TO PROMOTE THE ESTABLISHMENT OF FREE PUBLIC LIBRARIES.

[Acts 1890, chap. 347; 1897, chap. 30.]

PUBLIC LIBRARIES' COMMISSIONERS.			
C. B. Tillinghast, chairman,	} without com- pensation.		
Anna S. Amory, . . .			
Elizabeth P. Sohler, . .			
Henry S. Nourse, . . .			
Samuel S. Green, . . .			
EXPENSES.			
Henry S. Nourse, travelling expenses, .		\$41 40	
Samuel S. Green, travelling expenses, .		31 70	
Books,		13 50	
Expressage,		50 49	
Labor,		8 75	
Messenger service,		12 20	
Postage,		60 34	
Press clippings,		97 50	
Printing,		50 14	
			\$366 02
Books sent the following-named towns,—			
Amesbury,		\$100 00	
Dennis,		99 95	
Dudley,		100 00	
Somerset,		100 00	
South Hadley,		100 00	
Wales,		99 98	
			599 93
			\$965 95

DETAILS No. 231.

INDEX OF CURRENT EVENTS.

[Acts 1892, chap. 140; 1897, chap. 9.]

James F. Munroe, services,	\$1,000 00
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STATEMENT VII.

Revenue Expenses.

DETAILS 232 AND 233.

EDUCATIONAL.

DETAILS No. 232.

BOARD OF EDUCATION — AGENTS, SALARIES AND EXPENSES.

[Pub. Stat., chap. 41, sect. 9; Res. 1897, chap. 69; Acts 1896, chap. 429; 1897, chaps. 96 and 476.]

Henry T. Bailey, salary,	\$2,500 00		
Expenses,	576 50		
		\$3,076 50	
Andrew W. Edson, salary to Sep-			
tember 30,	\$1,875 00		
Expenses,	254 56		
		2,129 56	
G. T. Fletcher, salary,	\$2,500 00		
Expenses,	435 01		
		2,935 01	
James W. MacDonald, salary,	\$2,500 00		
Expenses,	397 62		
		2,897 62	
John T. Prince, salary,	\$2,500 00		
Expenses,	329 09		
		2,829 09	
L. W. Sargent, salary,	\$510 00		
Expenses,	164 65		
		674 65	
			\$14,542 43

DETAILS No. 233.

BOARD OF EDUCATION — CLERKS AND MESSENGER

[Acts 1895, chap. 182; 1897, chap. 96.]

A. C. MacDonald,	\$780 00	
Esther E. Elwell,	615 00	
J. L. McDonald,	417 36	
Extra clerical assistance,	8 15	
Labor,	14 25	
		1,834 76
Amount carried forward,		\$16,377 19

STATEMENT VII.

Revenue Expenses.

DETAILS 234 TO 236.

DETAILS No. 234.

BOARD OF EDUCATION—INCIDENTAL EXPENSES.

[Pub. Stat., chap. 41, sect. 10; Acts 1897, chap. 96.]

<i>Amount brought forward,</i>		\$16,377 19
Directory,	\$5 50	
Document boxes,	2 35	
Expressage, messenger, telephone and telegrams,	277 02	
Extra services,	138 89	
Lecture outfit,	61 85	
Paper and envelopes,	11 75	
Postage,	275 00	
Printing and binding,	940 92	
Publications,	16 00	
Stationery and office supplies,	63 66	
Sundry incidentals,	2 70	
Typewriter and supplies,	26 78	
Wrapping paper, twine, etc.,	13 86	
		1,836 28

DETAILS No. 235.

BOARD OF EDUCATION—MEMBERS' TRAVEL.

[Pub. Stat., chap. 41, sect. 10; Acts 1897, chap. 96.]

E. B. Stoddard,	\$193 79	
George H. Conley,	175 05	
E. H. Capen,	133 50	
George I. Aldrich,	103 90	
J. D. Miller,	74 16	
Alice F. Palmer,	58 62	
M. B. Whitney,	53 08	
Franklin Carter,	44 00	
Kate G. Wells,	27 54	
		863 64

DETAILS No. 236.

AID TO PUPILS IN NORMAL SCHOOLS.

[Res. 1876, chap. 47; Acts 1897, chap. 96.]

Paid C. B. Tillinghast, treasurer,	4,000 00
<i>Amount carried forward,</i>	\$23,077 11

STATEMENT VII.

Revenue Expenses.

DETAILS 237.

DETAILS No. 237.

EDUCATION OF DEAF PUPILS.

[Pub. Stat., chap. 41; Acts 1887, chap. 179; 1897, chap. 96.]

<i>Amount brought forward,</i>		\$23,077 11
CLARKE INSTITUTION FOR DEAF MUTES, NORTHAMPTON, MASS.		
Amounts paid for board and tuition as follows:—		
124 pupils for the quarter com- mencing Jan. 1, 1897, .	\$6,420 42	
125 pupils for the quarter com- mencing April 1, 1897, .	6,290 71	
125 pupils for the quarter com- mencing July 1, 1897, .	6,250 00	
127 pupils for the quarter com- mencing Oct. 1, 1897, .	6,210 15	
	\$25,171 28	
HORACE MANN SCHOOL FOR DEAF MUTES, BOSTON, MASS.		
Amounts paid for board and tuition as follows:—		
25 pupils for the quarter ending Jan. 15, 1897, .	\$223 87	
16 pupils for the quarter ending April 15, 1897, .	144 47	
125 pupils for the quarter ending July 1, 1897, .	5,865 88	
108 pupils for the quarter ending Feb. 1, 1898, .	5,547 54	
Travelling expenses from Oct. 15, 1896, to July 1, 1897, .	1,494 35	
Board of Mary Eagan from Oct. 15, 1896, to April 15, 1897, .	41 50	
	13,317 61	
AMERICAN ASYLUM, HARTFORD, CONN.		
Amount paid for board and tuition as follows:—		
65 pupils for the quarter com- mencing Sept. 1, 1896, .	\$3,250 00	
1 pupil for the quarter com- mencing Dec. 1, 1896, .	50 00	
65 pupils for the quarter com- mencing March 1, 1897, .	3,250 00	
65 pupils for the quarter com- mencing June 1, 1897, .	3,250 00	
64 pupils for the quarter com- mencing Sept. 1, 1897, .	3,200 00	
Clothing, etc., for the year, .	425 26	
	13,425 26	
<i>Amounts carried forward,</i>	\$51,914 15	\$23,077 11

STATEMENT VII.

Revenue Expenses.

DETAILS 238 AND 239.

EDUCATION OF DEAF PUPILS—*Concluded.*

<i>Amounts brought forward,</i> . . .	\$51,914 15	\$23,077 11
THE SARAH FULLER HOME, WEST MED- FORD, MASS.		
8 pupils for the quarter ending March 31, 1897, . . .	\$350 00	
8 pupils for the quarter ending June 30, 1897, . . .	350 00	
9 pupils for the quarter ending Oct. 1, 1897, . . .	346 40	
8 pupils for the quarter ending Jan. 1, 1898, . . .	350 00	
Instruction of Willie Hughes from Feb. 18, 1897, to June 23, 1897, . . .	46 22	
	1,442 62	53,356 77
DETAILS No. 238.		
PERKINS INSTITUTION AND MASSACHUSETTS SCHOOL FOR THE BLIND.		
[Pub. Stat., chap. 41, sects. 15 and 16; Res. 1899, chap. 19; Acts 1897, chap. 41.]		
Amount of appropriation paid treasurer, . . .		30,000 00
DETAILS No. 239.		
STATE NORMAL ART SCHOOL.		
[Acts 1886, chap. 330; 1897, chap. 96.]		
SALARIES.		
George H. Bartlett, principal, . . .	\$3,000 00	
ASSOCIATE TEACHERS.		
A. K. Cross, . . .	\$1,600 08	
E. W. D. Hamilton, . . .	1,600 08	
Ernest Major, . . .	1,600 08	
George Jepson, . . .	1,600 06	
M. Louise Field, . . .	1,500 00	
Mercy A. Bailey, . . .	1,300 06	
Annie E. Blake, . . .	1,300 06	
Harry J. Carlson, . . .	900 00	
Amy Wires, . . .	600 00	
Elizabeth J. Hinckley, . . .	550 06	
<i>Amounts carried forward,</i> \$12,550 48	\$3,000 00	\$106,433 88

STATEMENT VII.

Revenue Expenses.

DETAILS 240.

STATE NORMAL ART SCHOOL — *Concluded.*

<i>Amounts brought forward,</i>	\$12,550 48	\$3,000 00	\$106,433 88
Wilhelmina N. Dranga, . . .	450 00		
A. H. Munsell, . . .	400 02		
Deristhe L. Hoyt, . . .	400 00		
Mary T. Jones, . . .	275 00		
John L. Frisbie, . . .	125 00		
		14,200 50	
JANITOR.			
H. H. Granberry, . . .		800 01	
FIREMEN.			
Charles Redding, . . .	\$325 00		
A. P. Mack, . . .	195 00		
		520 00	
GENERAL EXPENSES.			
Advertising, . . .	\$105 43		
Coal and wood, . . .	856 50		
Diplomas, . . .	20 00		
Electricity, . . .	35 47		
Gas, . . .	84 70		
Plumbing, . . .	17 66		
Printing, . . .	78 84		
Publications, . . .	16 00		
Water, . . .	42 00		
		1,256 60	
			19,777 11

DETAILS No. 240.

SUPPORT OF STATE NORMAL SCHOOLS.¹

[Acts 1897, chap. 96.]

BRIDGEWATER NORMAL SCHOOL.

Albert G. Boyden, principal, salary, . . .	\$3,000 00
Assistants, salaries, . . .	18,507 88
	<u>\$21,507 88</u>

CONTINGENT EXPENSES.

Advertising, . . .	\$159 05
Apparatus, . . .	115 58
Books, . . .	888 14
Brooms and dusters, . . .	30 50
Care of grounds, . . .	60 00
Carpenter work, . . .	27 33
Carpeting, . . .	121 30
Clerical services, . . .	7 40

<i>Amounts carried forward,</i>	\$21,507 88	.	.	.	\$126,210 99
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¹ For balance support of normal schools, see Details No. 393.

STATEMENT VII.

Revenue Expenses.

DETAILS 240.

SUPPORT OF STATE NORMAL SCHOOLS — *Continued.*

<i>Amounts brought forward,</i>	\$21,507 88	.	.	.	\$126,210 99
Clerk,	\$600 00				
Coal,	1,360 84				
Concreting,	165 16				
Diplomas,	97 50				
Electric lights,	27 15				
Engineer,	800 00				
Express,	21 17				
Fireman's services,	480 00				
Freight,	7 83				
Furniture,	965 15				
Gasoline,	123 67				
Hardware,	63 12				
Janitors,	1,190 00				
Labor,	765 34				
Maps,	211 32				
Model school supplies,	174 85				
Model school teachers,	5,471 70				
Music,	5 18				
Oil,	59 77				
Painting, etc.,	425 79				
Plumbing,	248 68				
Postage,	20 00				
Printing,	179 27				
Repairs,	314 37				
Stationery,	94 09				
Sundries,	129 91				
Travel,	24 75				
Watchman,	699 97				
Water,	55 24				
	<u>16,191 12</u>			37,699 00	
FITCHBURG NORMAL SCHOOL.					
John G. Thompson,					
principal, salary (in					
part),	\$2,000 00				
Assistants, salaries (in					
part),	13,780 77				
	<u>\$15,780 77</u>				
CONTINGENT EXPENSES.					
Advertising,	\$38 85				
Apparatus,	14 47				
Binding books,	26 77				
Books,	1,502 04				
Carpenter work,	113 97				
Catalogues,	222 92				
Clerical services,	146 55				
Coal,	1,260 12				
Diplomas,	41 80				
	<u>\$15,780 77</u>			37,699 00	\$126,210 99
<i>Amounts carried forward,</i>	\$15,780 77				

STATEMENT VII.

Revenue Expenses.

DETAILS 240.

SUPPORT OF STATE NORMAL SCHOOLS — *Continued.*

<i>Amounts brought forward,</i>		\$15,780 77	\$37,699 00	\$126,210 99
Electric light, . . .	\$192 79			
Engineer, . . .	600 00			
Express, . . .	17 30			
Furniture, . . .	16 00			
Gas, . . .	67 91			
Hardware, . . .	108 43			
Janitor, . . .	507 86			
Labor, . . .	37 60			
Lectures, . . .	168 14			
Lumber, . . .	20 50			
Lunch at dedication, . .	50 00			
Luncheon, . . .	54 74			
Maps, . . .	8 45			
Photographic prints, . .	38 60			
Postage, . . .	16 00			
Printing, . . .	56 40			
Removing snow, . . .	12 80			
Repairs, . . .	83 35			
Services of band, . . .	50 00			
Stationery, . . .	550 06			
Sundries, . . .	238 11			
Telephone, . . .	58 32			
Travel, . . .	16 43			
Water rates, . . .	85 10			
	6,417 38			
FRAMINGHAM NORMAL SCHOOL.			22,198 15	
Ellen Hyde, principal,				
salary, . . .	\$3,000 00			
Assistants, salaries, . .	11,535 68			
	\$14,535 68			
CONTINGENT EXPENSES.				
Advertising, . . .	\$116 40			
Books, . . .	362 18			
Carpenter work, . . .	48 30			
Catalogues, . . .	41 88			
Clerk, . . .	699 96			
Coal, . . .	2,456 53			
Diplomas, . . .	12 50			
Electric lights, . . .	10 05			
Engineer, . . .	600 00			
Expressage, . . .	22 79			
Freight, . . .	29 50			
Grindstone, . . .	20 00			
Hardware, . . .	43 16			
Janitor, . . .	999 96			
Labor, . . .	54 00			
Laboratory supplies, . .	47 11			
Lawn mower, . . .	9 00			
<i>Amounts carried forward,</i>	\$14,535 68	\$59,897 15	\$126,210 99	

STATEMENT VII.

Revenue Expenses.

DETAILS 240.

SUPPORT OF STATE NORMAL SCHOOLS — *Continued.*

<i>Amounts brought forward,</i>		\$14,535 68	\$59,897 15	\$126,210 99
Lumber, . . .	\$23 92			
Maps, etc, . . .	44 40			
Microscope, . . .	21 05			
Minerals, . . .	100 00			
Oil, etc., . . .	69 38			
Plumbing, . . .	9 35			
Postage, . . .	14 29			
Printing, . . .	21 51			
Removing ashes, . . .	86 25			
Stationery, . . .	16 66			
Sundries, . . .	423 39			
Teaming, . . .	139 44			
Telephone, . . .	95 05			
Travel, . . .	19 60			
Tuning piano, . . .	2 75			
Watchman, . . .	860 25			
Water, . . .	173 71			
	7,694 32			
			22,230 00	
HYANNIS NORMAL SCHOOL.				
W. A. Baldwin, prin-				
cipal, salary, . . .	\$1,500 00			
Assistants, salaries, . . .	860 00			
	\$2,360 00			
CONTINGENT EXPENSES.				
Advertising, . . .	\$34 25			
Alcohol, . . .	12 63			
Apparatus, . . .	782 70			
Books, . . .	848 54			
Cleaning building, . . .	60 69			
Charts, . . .	30 00			
Clerk, . . .	36 00			
Coal, . . .	552 29			
Cooking apparatus, . . .	287 58			
Electric gongs, . . .	22 18			
Express, . . .	45 17			
Fire extinguisher, . . .	162 00			
Freight, . . .	4 35			
Furniture, . . .	1,235 62			
Gas fixtures, . . .	75 50			
Gasolene, . . .	226 16			
Janitor, . . .	406 00			
Labor, . . .	240 63			
Lumber, . . .	158 84			
Microscopes, . . .	15 12			
Minerals, . . .	99 80			
Model, . . .	26 00			
Paint, . . .	39 22			
<i>Amounts carried forward,</i>	\$2,360 00	\$82,127 15	\$126,210 99	

STATEMENT VII.

Revenue Expenses.

DETAILS 240.

SUPPORT OF STATE NORMAL SCHOOLS — *Concluded.*

<i>Amounts brought forward,</i>	\$2,360 00	\$82,127 15	\$126,210 99
Piano,	\$195 00		
Plumbing,	701 68		
Postage,	14 05		
Printing,	56 97		
Stationery,	162 25		
Sundries,	83 22		
Teaming,	20 49		
Travel,	47 33		
Typewriter and supplies,	101 75		
	<u>6,763 96</u>		
		9,123 96	
LOWELL NORMAL SCHOOL.			
F. F. Coburn, principal,			
salary,	\$2,000 00		
Assistants, salaries, .	1,799 98		
	<u>\$3,799 98</u>		
CONTINGENT EXPENSES.			
Advertising,	\$50 42		
Apparatus,	1,367 80		
Books (in part), . . .	234 19		
Brushes,	21 60		
Carpenter work, . . .	199 93		
Clerk,	70 00		
Coal,	1,892 20		
Electric lights, . . .	110 00		
Engineer,	210 00		
Examinations,	15 00		
Express,	11 95		
Furniture,	8 50		
Glassware,	13 45		
Janitor,	210 00		
Labor,	117 87		
Photographs,	6 00		
Plans for laboratories,	50 00		
Postage,	4 00		
Printing,	7 65		
Rubber mats,	17 51		
Stationery,	201 03		
Sundries,	104 70		
Teaming,	12 56		
Telephone,	30 33		
Travel,	100 20		
Typewriter,	90 00		
Water apparatus, . . .	135 19		
	<u>5,292 08</u>		
		9,092 06	
			100,343 17
<i>Amount carried forward,</i>			\$226,554 16

STATEMENT VII.

Revenue Expenses.

DETAILS 241 AND 242.

DETAILS No. 241.

DUKES COUNTY EDUCATIONAL ASSOCIATION.

[Acts 1866, chap. 61; 1872, chap. 215; 1897, chap. 96.]

<i>Amount brought forward,</i>		\$226,554 16
Paid treasurer Dukes County Educational Association,		50 00

DETAILS No. 242.

SCHOOL SUPERINTENDENTS FOR SMALL TOWNS.

[Acts 1868, chap. 431; 1890, chap. 379; 1891, chap. 372; 1893, chap. 200; 1894, chap. 53; 1895, chap. 371; 1896, chap. 462; 1897, chaps. 96 and 433.]

Paid to the following school districts:—		
Hanover, Hanson and Norwell,	\$1,250 00	
Cheshire and Dalton,	1,250 00	
South Hadley and Granby,	1,250 00	
Buckland, Colrain and Shelburne,	1,250 00	
Mansfield, Stoughton and Sharon,	1,250 00	
Charlemont, Hawley, Monroe and Florida,	1,250 00	
Brimfield and Monson,	1,250 00	
Northfield, Gill, Bernardston and Warwick,	1,250 00	
Brookfield and North Brookfield,	1,250 00	
Deerfield, Hatfield and Leverett,	1,250 00	
Norton and Wrentham,	1,250 00	
Becket, Chester, Middlefield and Washington,	1,250 00	
East Bridgewater, West Bridgewater and Raynham,	1,250 00	
Provincetown and Wellfleet,	1,250 00	
Orange, Wendell and Eving,	1,250 00	
Mendon, Bellingham and Hopedale,	1,250 00	
Acton, Sturbridge and West Brookfield,	1,250 00	
Lunenburg and Winchendon,	1,250 00	
Duxbury, Marshfield and Scituate,	1,250 00	
Easthampton, Southampton and Westhampton,	1,250 00	
Dracut, Tewksbury, Tyngsborough and North Reading,	1,250 00	
Templeton, Royalston, Hubbardston and Phillipston,	1,250 00	
Walpole and Foxborough,	1,250 00	
Harwich, Orleans, Braintree and Eastham,	1,250 00	
West Stockbridge, Richmond, Egremont, Sheffield and New Marlborough,	1,250 00	
Bolton, Boylston, Harvard and Shirley,	1,250 00	
Dartmouth and Westport,	1,250 00	
Georgetown, Groveland and Rowley,	1,250 00	
<i>Amounts carried forward,</i>	\$35,000 00	\$226,604 16

STATEMENT VII.

Revenue Expenses.

DETAILS 243 AND 244.

SCHOOL SUPERINTENDENTS FOR SMALL TOWNS— *Concluded.*

<i>Amounts brought forward,</i> . . .	\$35,000 00	\$226,604 16
Dennis and Yarmouth,	1,250 00	
Billerica, Burlington, Bedford and Lincoln, .	1,250 00	
West Boylston and Wayland,	1,250 00	
Bourne, Mashpee and Sandwich (11 months),	1,145 83	
Ludlow, Wilbraham, Hampden, East Long- meadow and Longmeadow,	1,250 00	
Agawam, Granville and Southwick,	1,250 00	
Williamsburg, Conway, Sunderland and Whately,	1,250 00	
Westminster, Sterling and Princeton, . .	1,250 00	
Ashby, Townsend and Pepperell,	1,250 00	
Shrewsbury, Southborough, Northborough and Berlin,	1,250 00	
Abington and Bridgewater,	1,250 00	
Ayer, Littleton and Westford,	1,250 00	
Bradford and Merrimac,	1,250 00	
Holliston, Medway and Sherborn,	1,250 00	
Ashland and Hopkinton,	1,250 00	
Barre, Hardwick and Petersham,	1,250 00	
Grafton and Upton,	1,250 00	
Edgartown, Cottage City, Tisbury and West Tisbury (1896),	1,250 00	
Edgartown, Cottage City, Tisbury and West Tisbury (1897),	1,250 00	
Chelmsford, Carlisle and Dunstable, . . .	1,250 00	
		59,895 83

DETAILS No. 243.

EDUCATIONAL MUSEUM.

[Acts 1894, chap. 230; 1897, chap. 96.]

John M. Peirce, curator,	\$450 00	
Binding,	8 75	
Books,	9 72	
Stationery, etc.,	23 23	
Teaming,	4 00	
Typewriter supplies,	5 50	
		501 20

DETAILS No. 244.

MASSACHUSETTS INSTITUTE OF TECHNOLOGY.

[Res. 1895, chap. 70; Acts 1896, chap. 310; 1897, chap. 31.]

Paid treasurer Massachusetts Institute of Technology,		29,000 00
<i>Amount carried forward,</i>		\$316,001 19

STATEMENT VII.

Revenue Expenses.

DETAILS 245 TO 247.

DETAILS No. 245.

REPORT OF BOARD OF EDUCATION ON TRUANCY.

[Res. 1897, chap. 84; Acts 1897, chap. 518.]

<i>Amount brought forward,</i>		\$316,001 19
G. A. Walton, services and expenses,	\$341 95	
Printing report,	107 39	
Postage,	15 00	
Sundry incidentals,	3 50	
		467 84

DETAILS No. 246.

INVESTIGATION OF THE SUBJECT OF SCHOOL
ATTENDANCE AND TRUANCY.

[Res. 1898, chap. 47; 1896, chap. 96; 1897, chap. 84.]

Preparation of report,	\$451 83	
Translations, etc.,	48 17	
		500 00

DETAILS No. 247.

TUITION OF CHILDREN IN SMALL TOWNS.

[Acts 1894, chap. 436; 1895, chap. 212; 1897, chap. 51.]

Paid to the following towns:—		
Alford,	\$27 00	
Berkley,	300 00	
Berlin,	566 69	
Blandford,	100 00	
Boxborough,	204 00	
Carlisle,	126 00	
Charlemont,	135 00	
Clarksburg,	15 00	
Dana,	182 50	
Egremont,	465 00	
Erving,	528 00	
Florida,	20 00	
Gill,	94 00	
Goshen,	40 00	
Greenwich,	90 00	
Hancock,	25 20	
Hawley,	15 00	
Lakeville,	171 75	
Lanesborough,	45 00	
<i>Amounts carried forward,</i>	\$3,150 14	\$316,969 08

STATEMENT VII.

Revenue Expenses.

DETAILS 248.

TUITION OF CHILDREN IN SMALL TOWNS — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$3,150 14	\$316,969 03
Leverett,	190 25	
Leyden,	90 00	
Monterey,	52 50	
Mt. Washington,	28 50	
New Braintree,	30 00	
Oakham,	195 25	
Paxton,	50 00	
Pelham,	103 50	
Phillipston,	24 00	
Plainfield,	45 00	
Richmond,	255 60	
Rowe,	30 00	
Russell,	75 00	
Sandisfield,	30 00	
Savoy,	15 00	
Shutesbury,	102 00	
Southampton,	340 00	
Southwick,	300 00	
Sunderland,	89 00	
Tyngsborough,	600 00	
Wendell,	58 50	
Westhampton,	105 00	
West Tisbury,	44 98	
Whately,	177 50	
		6,121 72
DETAILS No. 248.		
PREMIUM ON SECURITIES PURCHASED FOR THE		
MASSACHUSETTS SCHOOL FUND.		
[Acts 1890, chap. 335.]		
Paid premium on securities purchased,		8,553 15
Total educational expenses paid from revenue, 1897,		\$331,643 90

STATEMENT VII.

Revenue Expenses.

DETAILS 249.

CHARITABLE.

DETAILS No. 249.

STATE ALMSHOUSE, TEWKSBURY.

[Pub. Stat., chap. 86, sects. 13, 16, 19, 20 and 40; Acts 1897, chap. 92.]

SUPERINTENDENT AND PHYSICIAN.		
Herbert B. Howard, to May 31,	\$1,041 65	
ASSISTANT SUPERINTENDENT AND PHYSICIAN.		
John H. Nichols,	1,749 99	
ASSISTANT PHYSICIANS.		
A. J. Ranney,	\$1,125 01	
Other assistants,	1,667 44	
	2,792 45	
PHARMACISTS.		
F. C. Shultis, to September 13, . .	\$210 83	
R. H. Purple, from September 14, . .	89 17	
	300 00	
CLERK.		
Hiram P. Dinsmore,	1,149 99	
ENGINEER AND ASSISTANT.		
N. W. Scott,	\$1,200 00	
Nicholas Cooney,	720 00	
	1,920 00	
STENOGRAPHER.		
Jennie F. Palmer,	300 00	
MATRONS.		
Mary E. Pick,	\$240 00	
F. M. Harrington,	240 00	
Sarah B. McGregor,	206 67	
Eliza H. Miller,	269 03	
Other assistants,	459 15	
	1,414 85	
SUPERVISORS OF INSANE.		
Lawrence J. Ryan,	\$360 00	
Rose Miller,	288 00	
Lizzie McCausland,	268 00	
	916 00	
<i>Amount carried forward,</i>	\$11,584 93	

STATEMENT VII.

Revenue Expenses.

DETAILS 249.

STATE ALMSHOUSE, TEWKSBURY — *Continued.*

<i>Amount brought forward,</i>	\$11,584 93	
ATTENDANTS ON THE INSANE.		
Helen D. Achorn,	\$243 87	
Florence M. Armstrong,	209 33	
Jessie A. Baker,	240 00	
Luna M. Bolt,	240 00	
Florence N. Cook,	240 00	
Alice A. Dillon,	295 00	
Harry Fletcher,	300 00	
Genfrid V. Fuller,	226 67	
Fred S. Goodspeed,	300 00	
Jennie Hart,	240 00	
Flora McPherson,	240 00	
Agnes Meer,	240 00	
Jennie Meikle,	240 00	
Lena Meikle,	240 00	
Dennis F. Strong,	290 00	
Leona D. Reid,	211 33	
Helen A. West,	240 00	
Other assistants,	2,036 80	
		6,273 00
SUPERINTENDENT OF NURSES.		
Clara V. Glidden, to June 8, . .	\$263 33	
E. Maude Ellis, from May 19, . .	367 74	
		631 07
HEAD NURSES.		
Lillie Fletcher,	\$340 00	
Nellie S. Redmond,	300 00	
A. M. Manning,	355 00	
		995 00
NURSES.		
Tissie Germain,	\$240 00	
Annie G. Kelley,	255 00	
Joseph J. Parker,	300 00	
Catharine M. Scott,	250 00	
Emma Scullion,	240 00	
Lizzie M. Wilton,	240 00	
Other assistants,	2,213 31	
		3,738 31
DOMESTICS, ETC.		
BAKER.		
Thomas Carley,		720 00
COOKS.		
Hubert G. Comstock,	\$600 00	
Lucy Comstock,	345 00	
James McDonald,	300 00	
		1,245 00
<i>Amount carried forward,</i>		\$25,187 31

STATEMENT VII.

Revenue Expenses.

DETAILS 249.

STATE ALMSHOUSE, TEWKSBURY—Continued.

<i>Amount brought forward,</i> . . .	\$25,187 81
KITCHEN MATRON AND ASSISTANTS.	
Matilda F. Gogin, . . .	\$240 00
Belle H. Guillard, . . .	250 97
Other assistants, . . .	98 13
	589 10
HOUSEKEEPERS.	
Lillian B. Moody, . . .	\$240 00
Other assistants, . . .	175 00
	415 00
LAUNDERER AND ASSISTANTS.	
Margaret C. Rull, . . .	\$240 00
N. F. Saunders, . . .	253 57
Other assistants, . . .	103 39
	596 96
RECEIVING OFFICERS.	
Simeon G. Harrington, . . .	\$420 00
Peter MacDonald, . . .	540 00
John H. Lyons, . . .	360 00
	1,320 00
SEAMSTRESS.	
Kitty Balch, . . .	240 00
WATCHMAN.	
Charles H. Waitt, . . .	360 00
FARMERS, TEAMSTERS, ETC.	
Robert Hessel, . . .	\$300 00
Archie D. Kennedy, . . .	300 00
Edward Kennedy, . . .	300 00
John Loban, . . .	300 00
John R. McDonald, . . .	520 00
John B. McLellan, . . .	300 00
Alexander Walker, . . .	300 00
Other assistants, . . .	302 76
	2,622 76
GARDENER.	
James McBride, . . .	600 00
HERDSMAN.	
John A. Kennedy, . . .	300 00
MECHANICS, ETC.	
BLACKSMITH.	
Michael Sullivan, . . .	90 00
CARPENTER.	
E. N. Patterson, . . .	720 00
<i>Amount carried forward,</i> . . .	\$33,041 13

STATEMENT VII.

Revenue Expenses.

DETAILS 249.

STATE ALMSHOUSE, TEWKSBURY — *Continued.*

<i>Amount brought forward,</i>		\$33,041 13
ELECTRICIAN.		
W. J. Mayo,	600 00	
FIREMEN.		
W. H. Mason,	\$300 00	
Other assistants,	643 40	
	943 40	
PAINTER.		
D. K. Vaughan,	42 00	
PLASTERER.		
Jerry Collins,	56 00	
GROCERIES AND PROVISIONS.		
Baking powders, soda, etc.,	\$60 00	
Beans, peas, etc.,	564 60	
Bread and crackers,	61 40	
Butter and cheese,	3,301 18	
Butterine,	2,556 99	
Candy,	36 25	
Coffee, cocoa, etc.,	996 78	
Corn starch, farina, etc.,	32 32	
Desiccated cocoanut,	3 90	
Eggs,	1,243 92	
Fish,	1,952 01	
Flour and meal,	8,208 26	
Fruit (canned and fresh),	1,097 98	
Gelatine,	2 00	
Ketchup, sauces, etc.,	28 50	
Macaroni,	2 50	
Meat (canned and fresh),	9,695 09	
Milk,	449 44	
Molasses and syrup,	818 09	
Oatmeal,	329 50	
Pickles,	8 20	
Poultry and game,	328 22	
Preserves, jams, jellies, etc.,	2 40	
Rice, barley, etc.,	153 67	
Salt,	102 00	
Soap, etc.,	407 00	
Spices, essences, etc.,	140 27	
Sugar,	2,352 23	
Tapioca, sago, etc.,	8 61	
Tea,	680 78	
Tobacco and snuff,	1,056 19	
Vegetables,	1,051 29	
Vegetole,	218 70	
Vinegar,	28 32	
	37,936 44	
<i>Amount carried forward,</i>		\$72,618 97

STATEMENT VII.

Revenue Expenses.

DETAILS 249.

STATE ALMSHOUSE, TEWKSBURY—Continued.

<i>Amount brought forward,</i>		\$72,618 97
STORES AND SUPPLIES.		
Agricultural implements,	\$982 25	
Ashes,	102 70	
Bath tubs,	140 99	
Belting,	258 05	
Blacksmith's supplies,	11 88	
Blankets, bedding, etc.,	213 75	
Blasting material, tools, etc.,	10 60	
Boots and shoes,	3,431 05	
Bricks, etc.,	177 62	
Brooms, brushes, etc.,	312 24	
Buckets, pails, etc.,	6 75	
Canaries and cages,	21 20	
Carpets, rugs, etc.,	58 40	
Castings,	184 11	
Caustic soda,	65 33	
Cement, lime, sand, etc.,	823 15	
Clocks and repairs,	3 00	
Cloth, clothing, etc.,	6,261 75	
Coal and wood,	11,494 53	
Corn, oats, etc.,	3,072 30	
Crockery, glassware, etc.,	785 55	
Die for badges,	20 00	
Disinfectants,	15 40	
Dry goods,	6,524 16	
Electric supplies,	527 42	
Engine supplies,	214 51	
Extension cases,	21 60	
Fire extinguishers,	77 10	
Fireworks,	35 88	
Fertilizers,	1,453 93	
Furnishing goods,	49 05	
Furniture and repairs,	490 13	
Glass,	79 44	
Grist mill,	341 50	
Hair,	76 00	
Hardware, tools, etc.,	1,120 38	
Harness and repairs,	113 95	
Hats, caps, etc.,	190 18	
Hay, straw, etc.,	316 41	
Hose, etc.,	98 92	
Index case,	45 00	
Insect powder, fly paper, etc.,	56 75	
Iron and steel,	47 71	
Kettle and fittings,	209 83	
Kitchen utensils,	172 44	
Laundry machinery,	13 15	
Laundry supplies,	26 25	
Leather,	71 09	
<i>Amounts carried forward,</i>	\$40,825 38	\$72,618 97

STATEMENT VII.

Revenue Expenses.

DETAILS 249.

STATE ALMSHOUSE, TEWKSBURY — *Continued.*

<i>Amounts brought forward,</i>		<i>\$40,825 38</i>	<i>\$72,618 97</i>
Lumber,	754 79		
Machinery,	263 09		
Machinists' supplies,	332 43		
Matches,	22 50		
Medicines and hospital supplies,	5,862 86		
Mineral wool,	31 08		
Oil (illuminating),	83 52		
Oil (lubricating),	317 66		
Paints, oils, etc.,	1,684 15		
Photographic supplies,	15 63		
Pianos,	98 00		
Plumbing stock and supplies,	105 81		
Potash,	34 95		
Pumps,	30 38		
Rubber boots and shoes,	3 00		
Rubber goods,	206 75		
School books and supplies,	11 88		
Seeds and plants,	226 16		
Sewing machines,	162 50		
Spectacles and repairs,	74 96		
Stationery and office supplies,	196 77		
Steam pipe and fittings,	2,210 26		
Stencils, stamps, etc,	12 86		
Stoves and repairs,	65 38		
Sundry incidentals,	63 36		
Thread,	58 78		
Tile,	51 68		
Tinsmith's supplies,	64 16		
Tinware,	6 88		
Toilet paper,	95 36		
Trees,	25 00		
Typewriter supplies,	69 25		
Upholstery supplies,	3 15		
Vault case,	298 76		
Wagons and repairs,	41 50		
Water cooler,	7 25		
Window and door frames,	47 65		
Window shades,	14 20		
Wire guards,	29 56		
Woodenware,	227 00		
Wrapping paper, etc.,	31 45		
			54,762 74
MISCELLANEOUS EXPENDITURES.			
Appraisal of property,	\$225 00		
Books and repairs,	523 07		
Blacksmithing,	30 00		
Carpentry,	238 40		
Chaplain's services,	925 00		
<i>Amounts carried forward,</i>	<i>\$1,941 47</i>		<i>\$127,381 71</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 250.

STATE ALMSHOUSE, TEWKSBURY — *Concluded.*

<i>Amounts brought forward,</i>	<i>.\$1,941 47</i>	<i>\$127,381 71</i>	
Entertainments,	8 21		
Expenses as delegate,	19 00		
Expressage,	291 93		
Freight,	5,639 66		
Gratuities,	99 17		
Inspection of boilers,	60 00		
Labor,	2,655 22		
Live stock,	2,401 66		
Mason work,	272 92		
Medical and surgical attendance,	747 89		
Moving building,	411 53		
Newspapers,	22 00		
Painters,	819 00		
Pasturing stock,	61 00		
Photographs and outfit,	126 03		
Postage,	252 93		
Printing,	367 73		
Publications,	19 50		
Repairs,	317 51		
Return of runaways,	15 00		
Stenographer,	12 50		
Sundry incidentals,	15 45		
Surveys and plans,	125 00		
Telephone and telegrams,	500 00		
Teaming,	20 00		
Transportation and travel,	700 39		
Trustees' travel,	263 72		
Tuning organ,	16 50		
		18,197 92	
Total expenses State Almshouse, 1897,			\$145,579 63
DETAILS No. 250.			
MASSACHUSETTS SCHOOL FOR THE FEEBLE-MINDED.			
[Acts 1883, chap. 239; 1887, chap. 123; 1897, chaps. 40 and 104.]			
Appropriation paid to treasurer of Massachusetts School for Feeble-minded,		\$25,000 00	
Paid Massachusetts School for Feeble-minded for support of State pupils,		9,427 74	
Paid Baldwinville cottages for children for support of State pupils,		2,199 58	
			36,627 32
<i>Amount carried forward,</i>			<i>\$182,206 95</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

DETAILS No. 251.

STATE PAUPERS NOT IN ALMSHOUSES.

[Pub. Stat., chaps. 79, 80, 84, 85, 86 and 87; Acts 1882, chap. 181; 1883, chap. 232; 1886, chap. 330; 1887, chap. 170; 1888, chap. 248; 1892, chap. 248; 1893, chaps. 217 and 252; 1896, chap. 382; 1897, chap. 104.]

<i>Amount brought forward,</i>			\$182,206 95
STATE LUNATIC PAUPERS.			
<i>Danvers Lunatic Hospital.</i>			
For support of lunatic paupers,		\$23,051 05	
<i>Medfield Insane Asylum.</i>			
For support of lunatic paupers,		25,804 19	
<i>Northampton Lunatic Hospital.</i>			
For support of lunatic paupers,		10,250 51	
<i>Taunton Lunatic Hospital.</i>			
For support of lunatic paupers,		28,562 17	
<i>Westborough Insane Hospital.</i>			
For support of lunatic paupers,		20,890 58	
<i>Worcester Lunatic Hospital.</i>			
For support of lunatic paupers,		37,247 39	
<i>Worcester Insane Asylum.</i>			
For support of lunatic paupers,		18,249 67	
<i>Massachusetts Hospital for Dipsomaniacs.</i>			
For support of lunatic paupers,		13,109 65	
<i>State Lunatic Paupers Boarded Out in Families. (Acts 1885, Chap. 385.)</i>			
For board, clothing, etc.,		5,173 78	
<i>Reimbursement to Towns on Account of Support of Certain Insane Persons. (Acts 1892, Chap. 243.)</i>			
Becket,	\$168 16		
Berlin,	169 46		
Bernardston,	190 81		
Boxborough,	127 11		
Charlemont,	167 37		
Chesterfield,	243 96		
Cummington,	166 51		
Erving,	84 75		
Florida,	169 46		
Goshen,	65 00		
Granby,	63 62		
<i>Amounts carried forward,</i>	\$1,616 21	\$182,338 94	\$182,206 95

STATEMENT VII.

Revenue Expenses.

DETAILS 252.

STATE PAUPERS NOT IN ALMSHOUSES — *Concluded.*

<i>Amounts brought forward,</i>	\$1,616 21	\$182,338 94	\$182,206 95
Granville,	299 24		
Halifax,	109 50		
Hampden,	284 84		
Heath,	237 01		
Holland,	333 33		
Leverett,	269 52		
Leyden,	338 92		
Mashpee,	235 46		
Middlefield,	95 07		
Monterey,	195 34		
Montgomery,	265 79		
Monroe,	163 55		
New Salem,	380 59		
Pelham,	338 92		
Peru,	169 46		
Phillipston,	84 75		
Plainfield,	677 84		
Prescott,	169 46		
Rowe,	127 11		
Richmond,	84 74		
Sandisfield,	254 21		
Savoy,	290 17		
Shutesbury,	579 71		
Sunderland,	63 61		
Tolland,	88 68		
Truro,	285 55		
Tyngsborough,	20 41		
Wales,	222 52		
Warwick,	347 85		
Washington,	333 94		
Wendell,	791 21		
Westhampton,	254 20		
West Tisbury,	91 70		
Whately,	84 65		
Windsor,	169 46		
Worthington,	162 66		
		10,517 18	
			192,856 12

DETAILS No. 252.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS.¹

[Acts 1895, chap. 483; 1897, chap. 84.]

SUPERINTENDENT.		
Owen Copp, salary (in part),	\$1,041 67	
<i>Amounts carried forward,</i>	\$1,041 67	\$375,063 07

¹ State appropriates \$20,000 toward maintenance.

STATEMENT VII.

Revenue Expenses.

DETAILS 252.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS — *Continued.*

Amounts brought forward,		.\$1,041 67	.	.	.	\$375,063 07
CLERK.						
Annie S. Lawrence,	.	.	.	61	67	
MATRON.						
Della F. Williams,	.	.	.	180	00	
STEWARD.						
C. F. Simonds,	.	.	.	78	67	
				\$1,362 01		
FARMERS.						
J. W. Williams,	.	.	.	\$400	00	
Samuel C. Rogers,	.	.	.	249	19	
Frank L. Bailey,	.	.	.	207	37	
James M. Sisk,	.	.	.	165	00	
A. S. Townsend,	.	.	.	142	17	
H. B. Ware,	.	.	.	117	66	
B. E. Farnham,	.	.	.	112	86	
G. E. Towusend,	.	.	.	104	19	
F. H. Chase,	.	.	.	95	33	
M. French,	.	.	.	84	29	
Michael Dwyer,	.	.	.	77	25	
A. T. Philpot,	.	.	.	45	10	
Louis Smart,	.	.	.	38	25	
Charles Mahoney,	.	.	.	36	75	
A. H. Brown,	.	.	.	33	38	
C. L. Smith,	.	.	.	21	53	
J. Dowd,	.	.	.	17	25	
C. W. J. Fletcher,	.	.	.	14	19	
L. L. Prescott,	.	.	.	8	67	
WATCHMAN.						
John Hickey,	.	.	.	167	73	
ENGINEER.						
George E. Bates,	.	.	.	120	00	
FIREMEN.						
H. I. Howlett,	.	.	.	144	17	
O. S. Bumpus,	.	.	.	87	36	
Robert McPherson,	.	.	.	37	56	
STABLEMAN.						
C. T. Emons,	.	.	.	48	33	
				2,570 58		
COOKS.						
Alice E. Farnham,	.	.	.	\$53	43	
Ida M. Smith,	.	.	.	14	22	
Amounts carried forward,		.	\$67 65	\$3,932 59	\$375,063 07	

STATEMENT VII.

Revenue Expenses.

DETAILS 252.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS—*Continued.*

<i>Amounts brought forward,</i>	\$67 65	\$3,932 59	\$375,063 07
DOMESTICS.			
Edna Slawenwhite,	100 00		
T. E. Ross,	90 07		
L. R. Colpits,	75 42		
E. G. Hull,	34 71		
Mary Farquher,	23 33		
C. R. Sylvester,	22 40		
Katie L. Fletcher,	19 04		
Mrs. Comstock,	16 30		
		448 92	
GROCERIES AND PROVISIONS.			
Baking powders, soda, etc.,	\$9 76		
Beans, peas, etc.,	10 25		
Bread and crackers,	20 50		
Butter and cheese,	19 07		
Coffee, cocoa, etc.,	34 68		
Corn starch, farina, etc.,	2 26		
Eggs,	21 69		
Fish,	45 40		
Flour and meal,	892 16		
Fruit (canned and fresh),	38 59		
Gelatine, etc.,	2 83		
Ketchup, sauces, etc.,	2 18		
Lard,	44 66		
Macaroni,	1 14		
Meat (canned and fresh),	391 85		
Molasses and syrup,	11 00		
Oatmeal,	43 30		
Poultry and game,	6 82		
Rice, barley, etc.,	2 02		
Salt,	12 36		
Soap,	36 20		
Spices, essences, etc.,	26 74		
Sugar,	92 00		
Tapioca, sago, etc.,	1 56		
Tea,	9 90		
Vegetables,	55 63		
Yeast,	2 69		
		1,837 24	
STORES AND SUPPLIES.			
Agricultural implements,	\$28 09		
Barrels,	33 60		
Baskets,	10 58		
Bedsteads,	26 82		
Blankets, bedding, etc.,	257 00		
Blasting material, tools, etc.,	4 71		
Boots and shoes,	128 86		
Brooms, brushes, etc.,	78 12		
Buckets, pails, etc.,	9 45		
<i>Amounts carried forward,</i>	\$577 23	\$6,218 75	\$375,063 07

STATEMENT VII.

Revenue Expenses.

DETAILS 252.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS — *Continued.*

<i>Amounts brought forward,</i>	\$577 23	\$6,218 75	\$375,063 07
Cement, lime, sand, etc.,	1 75		
Clocks and repairs,	4 75		
Cloth, clothing, etc.,	1,176 95		
Coal and wood,	3,263 88		
Corn, oats, etc.,	726 37		
Crockery, glassware, etc.,	5 65		
Dry goods,	864 44		
Engine supplies,	72 15		
Fertilizers,	543 75		
Glass,	15 75		
Hardware, tools, etc.,	130 69		
Harness and repairs,	16 71		
Horse blankets and robes,	28 00		
Hose, etc.,	7 42		
Kitchen utensils,	69 69		
Lamps, lanterns, etc.,	57 24		
Laundry supplies,	3 10		
Lumber,	2 85		
Machinists' supplies,	7 00		
Matches,	50 52		
Mattresses, etc.,	112 50		
Medicines and hospital supplies,	22 13		
Oil (illuminating),	17 72		
Oil (lubricating),	77 21		
Paints, oils, etc.,	177 24		
Pamphlet cases and cards,	29 00		
Rubber goods,	117 43		
Seeds and plants,	11 12		
Stable supplies,	9 85		
Stationery and office supplies,	160 97		
Stoves and repairs,	6 00		
Sundry incidentals,	7 44		
Thread,	45 94		
Tinware,	1 23		
Toilet paper,	84 71		
Woodenware,	2 00		
Wrapping paper,	34 27		
		8,542 65	
MISCELLANEOUS EXPENDITURES.			
Advertising,	\$1 00		
Board of help,	96 33		
Blacksmithing,	87 78		
Employment bureau fees,	2 25		
Expressage,	30 50		
Freight,	121 45		
Grinding corn,	18 15		
Inspection of boilers,	8 00		
Labor,	384 81		
<i>Amounts carried forward,</i>	\$750 27	\$14,761 40	\$375,063 07

STATEMENT VII.

Revenue Expenses.

DETAILS 253.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS—*Concluded.*

<i>Amounts brought forward,</i>	\$750 27	\$14,761 40	\$375,063 07
Laundry work,	57 04		
Medical attendance,	1 00		
Newspapers,	4 12		
Postage,	149 93		
Printing and binding,	61 64		
Publications,	19 25		
Repairs,	116 28		
Sundry incidentals,	3 60		
Telephone and telegrams,	26 85		
Transportation and travel,	215 58		
Trustees' travel,	91 36		
Tuning pianos, etc.,	10 00		
		1,506 92	
			16,268 32

DETAILS No. 253.

MASSACHUSETTS HOSPITAL FOR DIPSOMANIACS
AND INEBRIATES.¹

[Acts 1889, chap. 414; 1890, chap. 251; 1891, chap. 158; 1897, chap. 79.]

SUPERINTENDENT.			
Marcello Hutchinson,	\$624 99		
TREASURER.			
Warren F. Spalding,	250 00		
ASSISTANT PHYSICIAN.			
E. R. P. Fournin,	516 66		
INSTRUCTOR IN GYMNASTICS.			
Ernst Herrmann,	750 00		
		\$2,141 65	
MATRON.			
E. Hutchinson,	\$88 00		
SUPERVISOR.			
J. F. Hammond,	250 00		
ASSISTANT SUPERVISOR.			
A. P. Goodhue,	57 86		
STEWARD.			
Charles H. Waters,	416 66		
<i>Amounts carried forward,</i>	\$812 52	\$2,141 65	\$391,331 39

¹ State appropriates \$20,000 toward maintenance.

STATEMENT VII.

Revenue Expenses.

DETAILS 253.

**MASSACHUSETTS HOSPITAL FOR DIPSO MANIACS AND
INEBRIATES — Continued.**

<i>Amounts brought forward,</i>	. \$812 52	\$2,141 65	\$391,331 39
FARMER.			
R. W. Heald,	270 00		
FARM HANDS.			
C. H. Goodhue,	118 71		
A. W. Bartlett,	125 00		
Alexander McLean,	122 58		
W. W. McLaughlin,	122 09		
E. E. Cunningham,	123 40		
Thomas Carey,	45 00		
ENGINEER AND ASSISTANTS.			
William N. Fraser,	333 34		
J. W. Metcalf,	300 00		
E. W. Metcalf,	149 03		
INSTRUCTOR IN BROOM-MAKING DEPARTMENT.			
Lawrence P. Kennedy,	249 19		
STENOGRAPHER.			
Gertrude E. Pettee,	126 00		
		2,896 86	
ATTENDANTS, DOMESTICS, ETC.			
Seth H. Benson,	\$125 00		
Thomas W. Bloomer,	125 00		
William Cathcart,	143 57		
James Connolly,	86 65		
Maggie Crain,	52 86		
U. N. Dyer,	125 00		
J. S. Fernald,	135 00		
W. S. Gilley,	150 00		
Patrick Guerin,	147 00		
E. W. Hallett,	143 22		
C. B. Hammond,	110 00		
W. H. Harris,	74 19		
E. E. Heald,	69 54		
C. H. Jackson,	73 39		
Eliza Johnston,	68 46		
O. W. Jones,	42 86		
W. McAllister,	11 74		
P. McGinnis,	150 00		
John Moan,	125 00		
W. J. Murphy,	150 00		
C. R. Packard,	250 00		
R. E. Packard,	85 00		
James Powers,	79 55		
<i>Amounts carried forward,</i>	. \$2,523 03	\$5,038 51	\$391,331 39

STATEMENT VII.

Revenue Expenses.

DETAILS 253.

**MASSACHUSETTS HOSPITAL FOR DIPSO MANIACS AND
INEBRIATES — Continued.**

<i>Amounts brought forward,</i>	<i>.\$2,523 08</i>	<i>\$5,038 51</i>	<i>\$391,331 39</i>
George H. Scott,	50 00		
Frank E. Taylor,	74 19		
Henry L. Ward,	50 00		
George Watson,	65 80		
Charles B. Weeks,	86 40		
Fred N. Weeks,	3 22		
		<i>2,852 64</i>	
GROCERIES AND PROVISIONS.			
Baking powder, soda, etc.,	\$36 40		
Beans, peas, etc.,	56 21		
Bread and crackers,	680 62		
Butter and cheese,	666 13		
Coffee, cocoa, etc.,	96 26		
Corn starch, farina, etc.,	10 00		
Eggs,	247 52		
Fish,	231 06		
Flour and meal,	73 30		
Fruit (canned and fresh),	97 73		
Gelatine, etc.,	1 50		
Ice,	60 41		
Ketchup, sauces, etc.,	4 40		
Lard,	25 20		
Meat (canned and fresh),	1,139 67		
Oatmeal,	32 15		
Preserves, jams, jellies, etc.,	22		
Rice, barley, etc.,	18 32		
Salt,	8 40		
Soap,	98 30		
Spices, essences, etc.,	38 65		
Sugar,	290 94		
Syrup and molasses,	53 88		
Tapioca, sago, etc.,	8 81		
Tea,	62		
Tobacco, snuff, etc.,	133 00		
Vegetables,	213 55		
Vinegar,	5 98		
Yeast (compressed, etc.),	46		
		<i>4,329 69</i>	
STORES AND SUPPLIES.			
Agricultural implements,	\$74 19		
Asphalt flooring,	105 00		
Athletic goods,	89 06		
Baskets,	3 75		
Boots, shoes, etc.,	108 70		
Brushes, brooms, etc.,	235 46		
Broom findings,	2,295 92		
Buckets, pails, etc.,	3 79		
<i>Amounts carried forward,</i>	<i>.\$2,915 87</i>	<i>\$12,220 84</i>	<i>\$391,331 39</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 253.

**MASSACHUSETTS HOSPITAL FOR DIPSOMANIACS AND
INEBRIATES — Continued.**

<i>Amounts brought forward,</i>	<i>.\$2,915 87</i>	<i>\$12,220 84</i>	<i>\$391,331 39</i>
Carpets, rugs, etc.,	117 82		
Cloth, clothing, etc.,	432 20		
Coal and wood,	134 88		
Corn, oats, etc.,	494 58		
Crockery, glassware, etc.,	32 11		
Dry goods,	20 50		
Electric supplies,	83 83		
Engine supplies,	23 06		
Fertilizers,	44 00		
Fire extinguisher,	15 00		
Glass,	7 99		
Hardware, tools, etc.,	30 50		
Harness and repairs,	19 20		
Hats, caps, etc.,	48 00		
Hay, straw, etc.,	191 71		
Kitchen utensils,	12 20		
Laundry supplies,	2 00		
Machinist's tools and supplies,	3 44		
Mattresses, etc.,	111 00		
Medicines and hospital supplies,	143 12		
Oil (illuminating),	7 69		
Oil (lubricating),	7 20		
Paints, oils, etc.,	195 94		
Paper,	21 01		
Rope,	15		
Seeds and plants,	190 99		
Spectacles and repairs,	1 25		
Stationery and office supplies,	115 78		
Steel fencing,	416 03		
Stoves and repairs,	26 65		
Sundry incidentals,	5 59		
Tinware,	10 48		
Typewriter supplies,	1 00		
Window and door frames,	13 90		
Woodenware,	17 28		
Wood polish,	53 04		
		5,966 99	
MISCELLANEOUS.			
Blacksmithing,	\$59 93		
Books and repairs,	39 80		
Chaplain's services,	86 10		
Entertainments,	247 96		
Expressage,	60 37		
Freight,	203 60		
Gratuities,	89 20		
Labor,	4 23		
Live stock,	117 00		
<i>Amounts carried forward,</i>	<i>.\$908 19</i>	<i>\$18,187 83</i>	<i>\$391,331 39</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 254.

**MASSACHUSETTS HOSPITAL FOR DIPSO MANIACS AND
INEBRIATES—Concluded.**

<i>Amounts brought forward,</i>	\$908 19	\$18,187 83	\$391,331 39
Mason work,	42 50		
Music,	7 05		
Postage,	107 24		
Printing,	14 32		
Publications,	4 50		
Repairs,	8 83		
Resurvey of grounds,	210 00		
Return of runaways,	127 33		
Sundry incidentals,	5 65		
Telephone, telegrams and mes- senger,	11 33		
Transportation and travel,	107 23		
Tuning pianos,	8 00		
Water rates,	250 00		
		1,812 17	
Total expenses Massachusetts Hospital for Dipsomaniacs and Inebriates, 1897,			20,000 00

DETAILS No. 254.

MEDFIELD INSANE ASYLUM.¹

[Acts 1897, chap. 55.]

GROCERIES AND PROVISIONS.			
Baking powder, soda, etc.,	\$2 24		
Beans, peas, etc.,	88 85		
Bread and crackers,	62 34		
Butter and cheese,	450 07		
Butterine,	1,372 30		
Candy,	27 00		
Coffee, cocoa, etc.,	694 82		
Corn starch, farina, etc.,	5 14		
Eggs,	660 51		
Fish,	437 36		
Flour and meal,	3,674 62		
Fruit (canned and fresh),	542 86		
Gelatino, etc.,	12 59		
Honey,	2 52		
Ketchup, sauces, etc.,	4 25		
Lard,	191 33		
Macaroni,	7 28		
Meat (canned and fresh),	3,980 68		
Molasses, etc.,	56 01		
Oatmeal, etc.,	218 28		
<i>Amounts carried forward,</i>	\$12,491 05		\$411,331 39

¹ State appropriates \$40,000 toward maintenance.

STATEMENT VII.

Revenue Expenses.

DETAILS 254.

MEDFIELD INSANE ASYLUM — *Continued.*

<i>Amounts brought forward,</i>	\$12,491 05	.	.	.	\$411,331 39
Pickles,	7 80				
Poultry and game,	389 09				
Preserves, jams, jellies, etc.,	13 33				
Rice, barley, etc.,	76 03				
Salt,	33 35				
Soap,	525 43				
Spices, essences, etc.,	38 21				
Sugar,	1,585 46				
Tapioca, sago, etc.,	18 79				
Tea,	1,316 25				
Tobacco, snuff, etc.,	105 35				
Vegetables,	924 95				
Yeast, compressed, etc.,	148 50				
				\$17,673 09	
STORES AND SUPPLIES.					
Agricultural implements,	\$185 20				
Ambulance,	250 00				
Barrels,	48 03				
Baskets,	65 00				
Beds,	244 90				
Belting,	24 09				
Blankets,	51 75				
Blinds,	155 00				
Boots, shoes, etc.,	463 42				
Bread mixer,	300 00				
Brushes, brooms, etc.,	37 39				
Buckets, pails, etc.,	9 37				
Carriages,	525 00				
Carpets,	39 50				
Cement, lime, sand, etc.,	50 40				
Cloth, clothing, etc.,	2,079 34				
Coal and wood,	4,360 88				
Corn, oats, etc.,	393 95				
Crockery, glassware, etc.,	363 35				
Dry goods,	1,091 82				
Electrical appliances,	149 05				
Electric supplies,	177 71				
Engine supplies,	93 06				
Felt,	25 00				
Fertilizers,	3 50				
Furniture and repairs,	60 50				
Gasoline,	5 07				
Glass,	59 08				
Granite steps,	42 00				
Hardware, tools, etc.,	283 49				
Harness and repairs,	127 25				
Hats, caps, etc.,	108 48				
<i>Amounts carried forward,</i>	\$11,872 58			\$17,673 09	\$411,331 39

STATEMENT VII.

Revenue Expenses.

DETAILS 254.

MEDFIELD INSANE ASYLUM—*Continued.*

<i>Amounts brought forward,</i>	\$11,872 58	\$17,678 09	\$411,331 39
Hay, straw, etc.,	1,898 22		
Insect powder, fly paper, etc.,	4 20		
Iron and steel,	4 20		
Kitchen utensils,	48 77		
Ladders, etc.,	78 48		
Lamps, lanterns, etc.,	25 80		
Lantern slides,	38 00		
Laundry machinery,	2 50		
Laundry supplies,	10 59		
Lumber,	404 73		
Medicines and hospital supplies,	445 31		
Oil (illuminating),	84 38		
Oil (lubricating),	203 19		
Paints, oils, etc.,	443 56		
Photographic supplies,	6 00		
Plumbing stock and supplies,	26 80		
Rope,	9 91		
Rubber goods,	11 00		
Rubber cuspidors,	12 88		
Sacks,	23 20		
Seeds and plants,	28 16		
Shoe findings,	4 16		
Stable supplies,	1 31		
Stationery and office supplies,	88 84		
Steam pipe and fittings,	38 30		
Stencils, stamps, etc.,	1 97		
Stoves and repairs,	22 28		
Sundry incidentals,	20 94		
Surgical instruments and supplies,	23 20		
Thread,	100 48		
Tinware,	89 84		
Toilet paper,	41 75		
Toothpicks,	9 00		
Wheelbarrow scale,	45 00		
Window screens,	540 00		
Window shades,	87 60		
Wooden ware,	137 77		
Wrapping paper, twine, etc,	5 80		
		16,940 70	
MISCELLANEOUS EXPENDITURES.			
Advertising,	\$2 50		
Blacksmithing,	248 80		
Butchering,	65 00		
Chaplain's services,	50 00		
Employment bureau fees,	2 00		
Freight,	2,128 18		
Labor, etc., on tomb,	50 20		
<i>Amounts carried forward,</i>	\$2,546 68	\$34,613 79	\$411,331 39

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

MEDFIELD INSANE ASYLUM — *Concluded.*

<i>Amounts brought forward,</i>	\$2,516 68	\$31,613 79	\$411,331 39
Live stock,	988 80		
Medical and surgical attendance,	15 50		
Music,	50 00		
Printing,	69 29		
Repairs,	1,084 84		
Sundry incidentals,	80		
Telephone and telegrams,	89 36		
Trees,	113 00		
Trustees' travel,	60 00		
Veterinary surgeon's services,	90 50		
		5,108 77	
Total expenses Medfield Insane Asylum, 1897,			39,722 56

DETAILS No. 255.

SUPPORT AND BURIAL OF STATE PAUPERS BY
CITIES AND TOWNS.

[Acts 1897, chaps. 104 and 453.]

SUPPORT OF PAUPERS.			
<i>Paid to Cities and Towns.</i>			
City of Boston, O. of P. (City Hospital),	\$674 98		
of Boston, O. of P. (Carney Hospital),	532 16		
of Boston, C. I. D.,	47 14		
of Boston, O. of P.,	30 67		
of Brockton,	145 74		
of Cambridge,	93 71		
of Chelsea,	198 44		
of Chicopee,	79 64		
of Everett,	465 94		
of Fall River,	2,695 02		
of Fitchburg,	794 93		
of Gloucester,	93 66		
of Haverhill,	267 56		
of Holyoke,	1,392 26		
of Lawrence,	429 49		
of Lowell,	563 54		
of Lynn,	80 71		
of Malden,	1,711 79		
of Marlborough,	31 14		
of Medford,	115 14		
of New Bedford,	412 66		
<i>Amount carried forward,</i>			\$451,053 95

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amount brought forward,</i>		\$451,053 95
City of Newburyport, . . .	\$10 00	
of Newton, . . .	1,653 00	
of Northampton, . . .	104 59	
of Pittsfield, . . .	212 70	
of Quincy, . . .	361 76	
of Salem, . . .	462 18	
of Somerville, . . .	144 33	
of Springfield, . . .	216 53	
of Taunton, . . .	356 89	
of Waltham, . . .	31 34	
of Woburn, . . .	6 04	
of Worcester (City Hospital),	158 57	
Town of Amesbury, . . .	19 00	
of Athol, . . .	32 95	
of Attleborough, . . .	8 31	
of Barnstable, . . .	12 50	
of Barre, . . .	9 75	
of Becket, . . .	46 64	
of Belchertown, . . .	30 97	
of Belmont, . . .	80 70	
of Berlin, . . .	62 14	
of Blackstone, . . .	113 05	
of Charlemont, . . .	48 00	
of Cheshire, . . .	20 00	
of Chester, . . .	9 00	
of Clinton, . . .	11 89	
of Colrain, . . .	54 53	
of Conway, . . .	48 50	
of Dalton, . . .	88 87	
of Dartmouth, . . .	9 75	
of Douglas, . . .	93 20	
of Gardner, . . .	144 01	
of Georgetown, . . .	47 40	
of Greenfield, . . .	204 19	
of Greenwich, . . .	25 00	
of Hadley, . . .	26 75	
of Hanson, . . .	5 25	
of Harvard, . . .	7 86	
of Harwich, . . .	43 00	
of Hudson, . . .	52 00	
of Hull, . . .	37 85	
of Lee, . . .	4 00	
of Littleton, . . .	48 70	
of Ludlow, . . .	9 50	
of Melrose, . . .	81 52	
of Palmer, . . .	177 52	
of Pepperell, . . .	5 00	
of Prescott, . . .	33 05	
of Rowley, . . .	2 68	
<i>Amount carried forward,</i>		\$451,053 95

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amount brought forward,</i>		\$451,053 95
Town of Sharon,	\$12 00	
of South Hadley,	32 85	
of Southbridge,	12 00	
of Spencer,	70 05	
of Wareham,	135 53	
of Warren,	23 70	
of Webster,	216 53	
of Wendell,	16 25	
of Westborough,	10 00	
of Westfield,	69 43	
of Whitman,	90 75	
	<hr/>	
	\$17,017 87	
<i>Paid on Account of 1896.</i>		
City of Beverly,	\$60 86	
of Boston, O. of P. (City Hos- pital),	35,476 18	
of Boston, O. of P. (Carney Hospital),	969 31	
of Boston, O. of P.,	760 64	
of Boston, C. I. D.,	685 29	
of Brockton,	185 65	
of Cambridge,	441 52	
of Chelsea,	312 25	
of Chicopee,	520 54	
of Everett,	301 88	
of Fall River,	1,476 32	
of Fitchburg,	112 40	
of Gloucester,	33 43	
of Haverhill,	611 93	
of Holyoke,	2,178 35	
of Lawrence,	248 13	
of Lowell,	742 50	
of Lynn,	1,717 56	
of Malden,	902 00	
of Marlborough,	70 69	
of Medford,	397 51	
of New Bedford,	160 40	
of Newton,	360 01	
of North Adams,	242 89	
of Northampton,	327 51	
of Pittsfield,	481 54	
of Quincy,	234 35	
of Salem,	753 46	
of Somerville,	792 18	
of Springfield,	1,500 99	
of Taunton,	132 30	
of Waltham,	416 20	
of Woburn,	32 06	
	<hr/>	
<i>Amounts carried forward,</i>	\$17,017 87	\$451,053 95

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC.—*Cont'd.*

<i>Amounts brought forward,</i>		\$17,017 87	\$451,053 95
City of Worcester,	\$363 82		
of Worcester (City Hospital),	3,845 73		
Town of Adams,	160 16		
of Agawam,	28 33		
of Amesbury,	32 00		
of Ashburnham,	66 34		
of Athol,	7 29		
of Avon,	6 92		
of Barre,	35 33		
of Becket,	50 00		
of Bedford,	17 28		
of Belchertown,	76 88		
of Belmont,	13 75		
of Berlin,	8 67		
of Blackstone,	20 84		
of Brimfield,	117 83		
of Brookline,	37 46		
of Buckland,	53 00		
of Burlington,	95 65		
of Canton,	9 00		
of Chelmsford,	15 00		
of Cheshire,	21 00		
of Clinton,	178 68		
of Concord,	31 35		
of Cottage City,	53 28		
of Dalton,	5 00		
of Danvers,	19 00		
of Dighton,	164 99		
of Douglas,	239 00		
of Easthampton,	50 02		
of Easton,	3 75		
of Fairhaven,	14 25		
of Foxborough,	63 00		
of Framingham,	46 23		
of Freetown,	2 95		
of Gardner,	280 60		
of Grafton,	210 75		
of Granby,	40 53		
of Greenfield,	74 59		
of Greenwich,	87 79		
of Groveland,	156 00		
of Hampden,	69 41		
of Harwich,	104 00		
of Hatfield,	33 25		
of Hingham,	15 02		
of Hopkinton,	28 42		
of Hudson,	162 76		
of Hull,	68 24		
of Ipswich,	129 87		
<i>Amounts carried forward,</i>		\$17,017 87	\$451,053 95

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i>	.	.	.	\$17,017 87	\$451,053 95
Town of Lincoln,	\$5	25			
of Ludlow,	19	50			
of Marshfield,	42	00			
of Medfield,	87	95			
of Medway,	97	88			
of Melrose,	150	27			
of Methuen,	75	08			
of Milford,	66	15			
of Millbury,	6	43			
of Monson,	5	00			
of Montague,	292	73			
of New Marlborough,	29	42			
of North Andover,	17	12			
of North Reading,	71	00			
of Northborough,	75	17			
of Northbridge,	70	25			
of Norton,	17	33			
of Norwell,	39	00			
of Orange,	213	64			
of Oxford,	49	16			
of Palmer,	114	52			
of Peabody,	57	59			
of Pembroke,	56	29			
of Petersham,	3	12			
of Phillipston,	61	46			
of Provincetown,	8	35			
of Raynham,	46	96			
of Reading,	99	89			
of Revere,	73	06			
of Rockland,	6	00			
of Rockport,	11	27			
of Sandwich,	25	50			
of Saugus,	67	14			
of Sherborn,	8	00			
of Shirley,	148	84			
of Southborough,	54	20			
of Southbridge,	23	25			
of Spencer,	129	50			
of Stoughton,	28	80			
of Sturbridge,	9	36			
of Sunderland,	8	00			
of Townsend,	93	82			
of Uxbridge,	45	00			
of Ware,	266	84			
of Warren,	36	75			
of Watertown,	48	85			
of Webster,	66	99			
of West Bridgewater,	14	28			
of West Springfield,	90	45			
<i>Amounts carried forward,</i>	.	.	.	\$17,017 87	\$451,053 95

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i>		\$17,017 87	\$451,053 95
Town of Westford, . . .	\$5 25		
of Weymouth, . . .	10 07		
of Winchendon, . . .	178 68		
of Winchester, . . .	8 00		
of Wrentham, . . .	11 50		
		64,401 15	
<i>Paid on Account of 1895, and Previous Years.</i>			
City of Boston, O. of P. (City Hospital), . . .	\$453 58		
of Boston, O. of P., . . .	824 51		
of Boston, C. I. D., . . .	161 13		
of Cambridge, . . .	78 95		
of Chicopee, . . .	43 42		
of Everett, . . .	95 45		
of Fall River, . . .	14 35		
of Haverhill, . . .	87 11		
of Holyoke, . . .	20 72		
of Lawrence, . . .	2 60		
of Lowell, . . .	44 45		
of Lynn, . . .	79 71		
of Malden, . . .	7 13		
of Newburyport, . . .	7 25		
of Newton, . . .	77 84		
of Northampton, . . .	10 90		
of Quincy, . . .	127 10		
of Somerville, . . .	68 69		
of Springfield, . . .	707 52		
of Waltham, . . .	27 28		
of Woburn, . . .	1 60		
of Worcester (City Hospital), . . .	2,014 98		
Town of Avon, . . .	14 92		
of Attleborough, . . .	89 12		
of Berlin, . . .	30 37		
of Boylston, . . .	61 50		
of Brookline, . . .	92 84		
of Douglas, . . .	110 14		
of Franklin, . . .	42 09		
of Groveland, . . .	36 50		
of Hardwick, . . .	35 51		
of Holliston, . . .	56 66		
of Melrose, . . .	17 18		
of Methuen, . . .	23 25		
of Montague, . . .	39 81		
of Natick, . . .	30 45		
of Newbury, . . .	10 80		
of Northbridge, . . .	84 25		
of Norton, . . .	20 80		
<i>Amounts carried forward,</i>		\$81,419 02	\$451,053 95

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i> . . .		\$81,419 02	\$451,053 95
Town of Norwell, . . .	\$5 00		
of Orange, . . .	14 25		
of Prescott, . . .	4 25		
of Provincetown, . . .	11 25		
of Spencer, . . .	44 00		
of South Hadley, . . .	12 00		
of Townsend, . . .	10 25		
of Webster, . . .	1 50		
of Williamstown, . . .	16 50		
of Winchester, . . .	9 20		
		5,880 66	
TEMPORARY AID OF PAUPERS.			87,299 68
<i>Paid to Cities and Towns.</i>			
City of Beverly, . . .	\$58 67		
of Cambridge, . . .	618 22		
of Chelsea, . . .	143 10		
of Chicopee, . . .	206 04		
of Everett, . . .	146 00		
of Fall River, . . .	517 94		
of Fitchburg, . . .	800 67		
of Gloucester, . . .	60 25		
of Haverhill, . . .	22 86		
of Holyoke, . . .	682 82		
of Lawrence, . . .	436 80		
of Lowell, . . .	891 50		
of Malden, . . .	400 09		
of Marlborough, . . .	248 00		
of Medford, . . .	265 68		
of New Bedford, . . .	554 81		
of Newton, . . .	111 85		
of Northampton, . . .	123 83		
of Pittsfield, . . .	216 45		
of Quincy, . . .	84 47		
of Salem, . . .	353 04		
of Somerville, . . .	198 87		
of Springfield, . . .	437 81		
of Taunton, . . .	280 09		
of Waltham, . . .	75 85		
of Woburn, . . .	82 98		
of Worcester, . . .	595 60		
Town of Amesbury, . . .	105 73		
of Amherst, . . .	46 79		
of Athol, . . .	46 51		
of Attleborough, . . .	8 00		
of Auburn, . . .	16 00		
of Belchertown, . . .	16 80		
of Belmont, . . .	5 00		
of Blackstone, . . .	63 78		
<i>Amount carried forward,</i> . . .			\$538,353 63

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amount brought forward,</i> . . .		\$538,353 63
Town of Canton, . . .	\$11 10	
of Charlemont, . . .	10 50	
of Chester, . . .	9 78	
of Clinton, . . .	20 00	
of Dalton, . . .	64 76	
of Danvers, . . .	36 00	
of Douglas, . . .	14 00	
of Dudley, . . .	2 00	
of Easthampton, . . .	9 00	
of Gardner, . . .	56 26	
of Georgetown, . . .	6 50	
of Hinsdale, . . .	26 55	
of Holden, . . .	11 00	
of Holliston, . . .	12 00	
of Hudson, . . .	42 57	
of Lanesborough, . . .	20 00	
of Lee, . . .	5 10	
of Leicester, . . .	9 25	
of Middlefield, . . .	14 56	
of Milford, . . .	46 00	
of Milton, . . .	11 91	
of Monson, . . .	35 18	
of North Attleborough, . . .	9 00	
of Palmer, . . .	16 00	
of Petersham, . . .	13 85	
of Provincetown, . . .	16 00	
of Raynham, . . .	29 28	
of Reading, . . .	8 00	
of Rehoboth, . . .	26 00	
of Revere, . . .	55 81	
of Rowley, . . .	1 00	
of South Hadley, . . .	15 50	
of Southbridge, . . .	143 00	
of Spencer, . . .	52 00	
of Ware, . . .	18 85	
of Warren, . . .	23 00	
of Watertown, . . .	44 20	
of Webster, . . .	9 63	
of West Brookfield, . . .	50 20	
of Westborough, . . .	116 00	
of Whitman, . . .	15 00	
of Winchester, . . .	62 50	
Transportation out of country, . . .	4,868 48	
Transportation inland, . . .	1,114 99	
Carriage hire and expressage, . . .	281 75	
Board of paupers, . . .	110 15	
Assistance, . . .	51 75	
Incidentals, . . .	14 40	
	<hr/>	
	\$16,511 76	
<i>Amounts carried forward,</i> . . .	\$16,511 76	\$538,353 63

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i> . . .		\$16,511 76	\$538,353 63
<i>Paid on Account of 1896.</i>			
City of Beverly,	\$97 88		
of Boston, O. of P.,	3,055 72		
of Brockton,	12 98		
of Cambridge,	836 19		
of Chelsea,	483 10		
of Chicopee,	557 60		
of Everett,	141 07		
of Fall River,	787 32		
of Fitchburg,	704 36		
of Gloucester,	99 62		
of Haverhill,	445 05		
of Holyoke,	1,289 61		
of Lawrence,	376 86		
of Lowell,	1,297 55		
of Lynn,	960 72		
of Malden,	525 00		
of Marlborough,	306 80		
of Medford,	297 11		
of New Bedford,	522 84		
of Newburyport,	18 50		
of Newton,	208 07		
of North Adams,	116 39		
of Northampton,	196 60		
of Pittsfield,	361 35		
of Quincy,	54 34		
of Salem,	288 59		
of Somerville,	441 86		
of Springfield,	551 95		
of Taunton,	575 50		
of Waltham,	168 31		
of Woburn,	168 48		
of Worcester,	1,015 33		
Town of Adams,	30 50		
of Amesbury,	158 45		
of Arlington,	113 82		
of Athol,	59 35		
of Attleborough,	6 00		
of Avon,	12 25		
of Ayer,	15 32		
of Barre,	66 65		
of Belmont,	31 00		
of Blackstone,	89 38		
of Bradford,	20 00		
of Brookfield,	35 66		
of Brookline,	84 29		
of Buckland,	33 17		
of Canton,	10 93		
of Chelmsford,	20 87		
<i>Amounts carried forward,</i> . . .		\$16,511 76	\$538,353 63

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i> . . .		\$16,511 76	\$538,353 63
Town of Cheshire, . . .	\$22 03		
of Clinton, . . .	101 22		
of Cottage City, . . .	10 50		
of Dalton, . . .	160 60		
of Danvers, . . .	9 00		
of Dighton, . . .	8 00		
of Douglas, . . .	49 50		
of Easthampton, . . .	6 65		
of Easton, . . .	10 25		
of Foxborough, . . .	3 05		
of Framingham, . . .	81 31		
of Gardner, . . .	69 68		
of Grafton, . . .	16 00		
of Greenfield, . . .	11 87		
of Hingham, . . .	69 57		
of Hinsdale, . . .	37 79		
of Hudson, . . .	109 87		
of Ludlow, . . .	21 70		
of Medway, . . .	4 02		
of Melrose, . . .	21 50		
of Methuen, . . .	240 22		
of Middleton, . . .	7 00		
of Milford, . . .	201 07		
of Millbury, . . .	23 00		
of Millis, . . .	4 89		
of Milton, . . .	25 00		
of Monson, . . .	36 71		
of Montague, . . .	29 75		
of Nantucket, . . .	81 75		
of Natick, . . .	25 70		
of New Marlborough, . . .	12 53		
of North Attleborough, . . .	60 00		
of Northborough, . . .	10 22		
of Northbridge, . . .	37 25		
of Orange, . . .	20 00		
of Palmer, . . .	58 12		
of Peabody, . . .	39 27		
of Pembroke, . . .	8 00		
of Phillipston, . . .	24 00		
of Provincetown, . . .	16 00		
of Rehoboth, . . .	29 00		
of Revere, . . .	94 21		
of Rochester, . . .	26 00		
of Rockland, . . .	12 00		
of Rockport, . . .	205 81		
of Saugus, . . .	61 51		
of Sherborn, . . .	16 00		
of Shirley, . . .	14 50		
of South Hadley, . . .	51 75		
<i>Amounts carried forward,</i> . . .		\$16,511 76	\$538,353 63

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i> . . .		\$16,511 76	\$538,353 63
Town of Southbridge, . . .	\$108 15		
of Southwick, . . .	18 86		
of Spencer, . . .	10 00		
of Stoneham, . . .	3 88		
of Sturbridge, . . .	79 87		
of Sutton, . . .	4 41		
of Swampscott, . . .	14 63		
of Templeton, . . .	12 04		
of Uxbridge, . . .	28 00		
of Ware, . . .	295 32		
of Warren, . . .	77 02		
of Watertown, . . .	32 90		
of Webster, . . .	476 28		
of West Boylston, . . .	67 90		
of West Springfield, . . .	22 68		
of Westfield, . . .	27 38		
of Weymouth, . . .	38 30		
of Winchendon, . . .	20 00		
of Winchester, . . .	77 25		
		21,460 03	
<i>Paid on Account of 1895 and Previous Years.</i>			
City of Boston, O. of P., . . .	\$465 21		
of Brockton, . . .	25 65		
of Fall River, . . .	45 98		
of Fitchburg, . . .	149 20		
of Gloucester, . . .	14 90		
of Lawrence, . . .	13 50		
of Lowell, . . .	17 00		
of Malden, . . .	179 28		
of Medford, . . .	8 20		
of New Bedford, . . .	5 00		
of North Adams, . . .	28 72		
of Northampton, . . .	27 08		
of Pittsfield, . . .	78 85		
of Quincy, . . .	2 11		
of Somerville, . . .	4 00		
of Springfield, . . .	296 53		
of Worcester, . . .	23 41		
Town of Athol, . . .	21 87		
of Bradford, . . .	4 00		
of Canton, . . .	17 57		
of Clinton, . . .	8 00		
of Dalton, . . .	49 51		
of Danvers, . . .	31 75		
of Douglas, . . .	56 90		
of Easton, . . .	6 50		
of Hanover, . . .	52 00		
of Milford, . . .	67 50		
<i>Amounts carried forward,</i> . . .		\$37,971 79	\$538,353 63

STATEMENT VII.

Revenue Expenses.

DETAILS 265

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i> . . .	\$37,971 79	\$538,353 63
Town of Natick, . . .	\$37 02	
of Orange, . . .	18 75	
of Rockland, . . .	6 50	
of Sutton, . . .	13 00	
of Swampscott, . . .	82 00	
of Uxbridge, . . .	142 84	
of Wakefield, . . .	3 00	
of Wareham, . . .	3 80	
of Warren, . . .	2 70	
of Webster, . . .	78 88	
	2,028 21	40,000 00
BURIAL OF STATE PAUPERS.		
<i>Paid to Cities and Towns.</i>		
City of Boston, O. of P., . . .	\$1,115 18	
of Cambridge, . . .	228 90	
of Chelsea, . . .	95 00	
of Chicopee, . . .	78 00	
of Everett, . . .	20 00	
of Fall River, . . .	821 00	
of Fitchburg, . . .	226 50	
of Gloucester, . . .	58 00	
of Holyoke, . . .	109 00	
of Lawrence, . . .	370 00	
of Lowell, . . .	100 00	
of Malden, . . .	48 00	
of Marlborough, . . .	41 00	
of Medford, . . .	10 00	
of New Bedford, . . .	455 75	
of Newburyport, . . .	55 00	
of Newton, . . .	45 00	
of Northampton, . . .	23 50	
of Pittsfield, . . .	47 00	
of Quincy, . . .	30 00	
of Salem, . . .	111 00	
of Somerville, . . .	115 00	
of Taunton, . . .	6 00	
of Waltham, . . .	28 50	
of Worcester, . . .	500 00	
Town of Abington, . . .	15 00	
of Adams, . . .	15 00	
of Amesbury, . . .	27 00	
of Ashby, . . .	15 00	
of Attleborough, . . .	30 00	
of Barnstable, . . .	5 00	
of Becket, . . .	24 75	
of Berlin, . . .	30 00	
of Blackstone, . . .	15 00	
<i>Amount carried forward,</i> . . .		\$578,353 63

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amount brought forward,</i>				\$578,353 63
Town of Braintree,	. . .	\$15 00		
of Brookfield,	. . .	21 00		
of Carver,	. . .	15 00		
of Charlton,	. . .	15 00		
of Cheshire,	. . .	15 00		
of Clinton,	. . .	33 00		
of Danvers,	. . .	15 00		
of Douglas,	. . .	43 25		
of Foxborough,	. . .	15 00		
of Freetown,	. . .	10 00		
of Gardner,	. . .	60 00		
of Georgetown,	. . .	15 00		
of Harwich,	. . .	15 00		
of Hudson,	. . .	15 00		
of Hyde Park,	. . .	15 00		
of Lee,	. . .	15 00		
of Ludlow,	. . .	29 00		
of Lynnfield,	. . .	15 00		
of Marblehead,	. . .	15 00		
of Mattapoisett,	. . .	15 00		
of Medway,	. . .	15 00		
of Milford,	. . .	15 00		
of Millis,	. . .	12 00		
of Monson,	. . .	14 50		
of Natick,	. . .	30 00		
of Norfolk,	. . .	15 00		
of North Reading,	. . .	15 00		
of Northbridge,	. . .	10 00		
of Norwood,	. . .	15 00		
of Palmer,	. . .	38 00		
of Plympton,	. . .	15 00		
of Provincetown,	. . .	15 00		
of Randolph,	. . .	15 00		
of Raynham,	. . .	15 00		
of Revere,	. . .	55 00		
of Rockport,	. . .	37 50		
of Salisbury,	. . .	10 00		
of Sharon,	. . .	23 00		
of Sherborn,	. . .	10 00		
of Southborough,	. . .	15 00		
of Southbridge,	. . .	45 00		
of Spencer,	. . .	21 00		
of Stockbridge,	. . .	15 00		
of Stow,	. . .	15 00		
of Wareham,	. . .	13 00		
of Watertown,	. . .	15 00		
of Webster,	. . .	40 00		
of Wendell,	. . .	30 00		
<i>Amount carried forward,</i>				\$578,353 63

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC.—*Cont'd.*

<i>Amount brought forward,</i>			\$578,353 63
Town of West Boylston,	\$12 00		
of Westminster,	30 00		
		\$5,946 33	
<i>Paid on Account of 1896.</i>			
City of Boston, O. of P.,	\$926 90		
of Brockton,	30 00		
of Cambridge,	54 75		
of Chelsea,	32 00		
of Chicopee,	136 00		
of Everett,	15 00		
of Fall River,	30 00		
of Fitchburg,	60 00		
of Gloucester,	61 00		
of Haverhill,	36 00		
of Holyoke,	207 00		
of Lawrence,	31 00		
of Lowell,	314 00		
of Lynn,	112 00		
of Malden,	51 00		
of Marlborough,	15 00		
of Medford,	25 00		
of New Bedford,	370 00		
of Newton,	25 00		
of North Adams,	84 00		
of Pittsfield,	55 00		
of Salem,	66 00		
of Somerville,	28 00		
of Waltham,	8 00		
of Worcester,	55 00		
Town of Adams,	10 00		
of Amesbury,	7 00		
of Attleborough,	15 00		
of Bourne,	15 00		
of Brimfield,	15 00		
of Chatham,	45 00		
of Chilmark,	15 00		
of Danvers,	45 00		
of Dennis,	9 00		
of Douglas,	13 00		
of Framingham,	15 00		
of Gardner,	35 00		
of Grafton,	10 00		
of Greenfield,	15 00		
of Hamilton,	15 00		
of Hudson,	15 00		
of Huntington,	15 00		
of Ipswich,	15 00		
of Lakeville,	15 00		
<i>Amounts carried forward,</i>		\$5,946 33	\$578,353 63

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i> . . .	\$5,946 88	\$578,358 63
Town of Lexington, . . . \$15 00		
of Ludlow, . . . 4 00		
of Medfield, . . . 10 00		
of Methuen, . . . 58 00		
of Montague, . . . 30 00		
of Newbury, . . . 25 00		
of Northbridge, . . . 34 00		
of Palmer, . . . 30 00		
of Pepperell, . . . 7 00		
of Phillipston, . . . 10 00		
of Reading, . . . 15 00		
of Rockport, . . . 15 00		
of Saugus, . . . 15 00		
of Sharon, . . . 8 00		
of Southbridge, . . . 47 00		
of Spencer, . . . 12 00		
of Stoughton, . . . 15 00		
of Uxbridge, . . . 4 50		
of Ware, . . . 15 00		
of Wareham, . . . 5 50		
of Warren, . . . 7 00		
of Webster, . . . 30 00		
of Wrentham, . . . 15 00		
of Yarmouth, . . . 15 00		
	3,608 65	
<i>Paid on Account of 1895 and Previous Years.</i>		
City of Boston, O. of P., . . \$10 00		
of Lowell, . . . 17 00		
of Malden, . . . 10 00		
of Marlborough, . . . 10 00		
of New Bedford, . . . 10 00		
of Springfield, . . . 15 00		
of Worcester, . . . 10 00		
Town of Amesbury, . . . 10 00		
of Chester, . . . 30 00		
of Douglas, . . . 13 50		
of Natick, . . . 30 00		
of New Salem, . . . 15 00		
of Uxbridge, . . . 15 00		
	195 50	
		9,750 48
TRANSPORTATION OF STATE PAUPERS.		
Cash paid fares to transatlantic ports and		
British Provinces, . . . \$8,211 91		
Cash paid fares in the United States, . . . 4,741 37		
Assistance, . . . 1,660 16		
Officers' expenses, . . . 1,539 57		
Carriage hire and expressage, . . . 1,134 88		
<i>Amounts carried forward,</i> . . .	\$17,287 89	\$588,104 11

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i> . . .	\$17,287 89	\$588,104 11
Board of paupers,	606 07	
Telegrams,	34 34	
Sundry incidentals,	7 54	
		17,935 84
SUPPORT AND TRANSPORTATION OF PAUPER INFANTS.		
Board of infants,	\$24,551 11	
Travel,	1,034 28	
Medical attendance and medicine,	824 46	
Clothing,	1,491 46	
Burial expenses,	323 00	
Rent of nursery,	412 50	
Advertising,	114 80	
Making clothing,	93 14	
Expressage and postage,	93 28	
Telephone and telegrams,	21 38	
Heat and light,	117 79	
Sundry incidentals,	22 55	
Assistance at nursery,	583 72	
Expenses at nursery,	131 02	
		29,814 49
INDIGENT AND NEGLECTED CHILDREN.		
[Acts 1882, chap. 181.]		
Board and travel of children,	\$59,569 40	
Clothing and supplies,	20,038 99	
Rent of house in Arlington,	942 00	
Medicine, etc.,	1,462 13	
Mattie L. Bean, services,	600 00	
Services of assistants,	524 00	
Coal and wood,	162 00	
Groceries, provisions, etc.,	1,228 68	
Advertising,	125 68	
Assistance,	343 50	
Burial expenses,	33 00	
Incidentals,	190 24	
Postage and telegrams,	479 89	
School books and supplies,	14 66	
Stationery, etc.,	30 52	
Nathan Coe,	1,041 03	
Henry L. Gardner,	962 37	
Charles K. Morton,	889 03	
David Walker,	749 93	
Alice A. Page,	464 82	
F. G. Southmayd,	653 48	
William W. Foster,	854 98	
G. F. Davis,	631 94	
Lucy B. Hancock,	566 46	
Mary S. Beale,	568 64	
<i>Amounts carried forward,</i>	\$93,127 37	\$635,854 44

STATEMENT VII.

Revenue Expenses.

DETAILS 255.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i> . . .	\$93,127 37	\$635,854 44
Mary A. Perrault,	494 55	
T. P. Bagley,	374 03	
George H. Hull,	370 84	
E. M. Tyler,	254 78	
Annie E. Hancock,	525 02	
E. W. Bowker,	121 45	
Bertha W. Jacobs,	57 44	
Grace F. Ordway,	843 49	
		96,168 97
STATE PAUPERS — SPECIAL ALLOWANCE.		
[Res. 1897, chap. 93; Acts 1897, chap. 523.]		
Town of Nantucket,		44 10
EXPENSES OF CONTAGIOUS DISEASES.		
City of Cambridge,	\$25 56	
of Chicopee,	5 60	
of Everett,	7 50	
of Gloucester,	10 00	
of Salem,	107 44	
of Somerville,	27 25	
of Worcester,	207 15	
Town of Athol,	62 50	
of Bedford,	13 20	
of Dighton,	71 54	
of Rehoboth,	40 00	
of Westborough,	52 59	
	\$630 33	
<i>Paid on Account of 1896 and Previous Years.</i>		
City of Beverly,	\$22 00	
of Cambridge,	71 46	
of Chicopee,	1,056 12	
of Fall River,	11 44	
of Gloucester,	16 00	
of Haverhill,	21 88	
of Holyoke,	128 12	
of Lynn,	7 00	
of Somerville,	65 98	
of Springfield,	13 44	
of Waltham,	376 68	
of Woburn,	108 11	
of Worcester,	39 93	
Town of Brookline,	142 15	
of Hudson,	9 07	
of Hyde Park,	50 35	
of Ipswich,	21 00	
of Leominster,	45 00	
of Northbridge,	39 00	
<i>Amounts carried forward,</i>	\$630 33	\$732,067 51

STATEMENT VII.

Revenue Expenses.

DETAILS 256.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Concl'd.*

<i>Amounts brought forward,</i> . . .	\$690 33	\$782,067 51
Town of Shirley, . . . \$112 10		
of Southborough, . . . 1 00		
of Webster, . . . 7 50		
of Winchester, . . . 4 00		
	2,369 33	2,999 66

DETAILS No. 256.

MEDICAL EXAMINERS' FEES.

[Pub. Stat., chap. 26; Acts 1887, chap. 310; 1897, chap. 47.]

FEES FOR REGISTERING AND RECORDING DEATHS.		
Z. B. Adams, M.D.,	\$5 10	
F. H. Baker, M.D.,	20 10	
Theodore F. Breck, M.D.,	12 10	
Orlando J. Brown, M.D.,	4 50	
G. E. Bullard, M.D.,	5 80	
E. C. Coy, M.D.,	5 00	
J. F. Croston, M.D.,	5 20	
W. A. Dolan, M.D.,	14 50	
F. W. Draper, M.D.,	31 40	
W. O. Faxon, M.D.,	5 80	
J. C. Fraser, M.D.,	2 00	
C. W. Haddock, M.D.,	11 00	
F. A. Harris, M.D.,	41 70	
B. H. Hartwell, M.D.,	6 40	
E. G. Hoitt, M.D.,	3 80	
Charles S. Holden, M.D.,	25 70	
Oliver H. Howe, M.D.,	40	
O. T. Howe, M.D.,	8 70	
J. C. Irish, M.D.,	11 10	
J. D. Kielty, M.D.,	3 60	
J. A. Mead, M.D.,	14 70	
George W. Munsell, M.D.,	1 60	
Thomas H. O'Connor, M.D.,	24 40	
Frank K. Paddock, M.D.,	4 20	
A. Elliott Paine, M.D.,	4 10	
J. G. Pinkham, M.D.,	7 10	
S. D. Presbrey, M.D.,	9 10	
S. F. Quimby, M.D.,	5 70	
R. B. Root, M.D.,	2 20	
E. A. Sawyer, M.D.,	1 40	
W. P. Small, M.D.,	3 80	
J. W. Spooner, M.D.,	3 00	
George Stedman, M.D.,	8 30	
Charles Sturtevant, M.D.,	4 30	
<i>Amounts carried forward,</i>	\$317 80	\$785,067 17

STATEMENT VII.

Revenue Expenses. DETAILS 257 AND 258.

MEDICAL EXAMINERS' FEES — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$317 80	\$735,067 17
W. D. Swan, M.D.,	9 70	
Estate of L. M. Tuttle, M.D.,	19 20	
W. M. Wright, M.D.,	1 60	
		348 30
DETAILS No. 257.		
PENSIONS.		
[Acts 1897, chap. 27.]		
Henry F. Hale, Res. 1873, chap. 63, . . .	\$240 00	
William F. Jordan, Res. 1870, chap. 64, . . .	180 00	
Lewis A. Horton, Res. 1869, chap. 83, . . .	100 00	
		520 00
DETAILS No. 258.		
ANNUITIES.		
[Acts 1897, chaps. 27, 279 and 523.]		
Amounts paid on account of army service, —		
Paid James Kelley, Res. 1874, chap. 83, . . .	\$100 00	
George Hayes, Res. 1874, chap. 83, . . .	100 00	
George C. Bucknam, Res. 1874, chap. 83, . . .	100 00	
Alfred F. Howland, Res. 1876, chap. 14, . . .	100 00	
Lavinia Cook, Res. 1885, chap. 41, . . .	72 00	
Alice E. Barnard, Res. 1887, chap. 83, . . .	100 00	
Patrick Drummey, Res. 1889, chap. 52, . . .	200 00	
Fanny Ross, Res. 1891, chap. 34, . . .	200 00	
Joanna L. Cox, Res. 1892, chap. 8, . . .	100 00	
Mary E. Daniels, Res. 1893, chap. 41, . . .	48 00	
Elizabeth M. Blake, Res. 1894, chap. 60, . . .	50 00	
Samuel Hillman, Res. 1894, chap. 11, . . .	200 00	
Paid on account of injuries received at Hoosac Tunnel, etc., —		
Paid Mary McGrath, ¹ Res. 1886, chap. 28, . . .	83 34	
Annie Fitzgerald, Res. 1893, chap. 5, . . .	100 00	
Patrick Buckley, Res. 1896, chap. 8, . . .	200 00	
Ella Raymond, Res. 1896, chap. 9, . . .	300 00	
Harry W. Welch, Res. 1896, chap. 64, . . .	300 00	
Margaret McDonald, Res. 1892, chap. 102, . . .	100 00	
Margaret Murphy, Res. 1893, chap. 13, . . .	200 00	
Jane Parks, ² Res. 1895, chap. 73, . . .	132 26	
Frank L. Garland, Res. 1895, chap. 40, . . .	250 00	
<i>Amounts carried forward,</i>	\$3,035 60	\$735,935 47

¹ Died Oct. 31, 1897.² Died Aug. 29, 1897.

STATEMENT VII.

Revenue Expenses. DETAILS 259 AND 260.

ANNUITIES — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$3,085 60	\$735,985 47
Paid Althea Hazzard, Res. 1895, chap. 44, .	200 00	
James A. Grant, Res. 1896, chap. 13, .	360 00	
Liza Hemmenway, Res. 1896, chap. 28, .	300 00	
Lavinia A. Barbour, Res. 1896, chap. 10, .	200 00	
George O. Bent, Res. 1897, chap. 9, .	360 00	
Dexter Gigger, ¹ Res. 1897, chap. 96, .	187 50	
Elbridge Gigger, Res. 1897, chap. 96, .	250 00	
		4,898 10
DETAILS No. 259.		
MASSACHUSETTS CHARITABLE EYE AND EAR INFIRMARY.		
[Res. 1895, chap. 29; 1897, chap. 36; Acts 1897, chap. 74.]		
Amount of appropriation paid treasurer,		25,000 00
DETAILS No. 260.		
EDUCATION OF CHILDREN FROM BOARD OF LUNACY AND CHARITY.		
[Acts 1897, chap. 104.]		
City of Cambridge,	\$161 00	
of Holyoke,	66 00	
of Malden,	63 00	
of Springfield,	62 00	
Town of Abington,	96 50	
of Agawam,	85 50	
of Amherst,	426 50	
of Ashfield,	58 00	
of Barnstable,	30 00	
of Barre,	142 00	
of Belchertown,	476 00	
of Bernardston,	32 50	
of Blandford,	18 00	
of Buckland,	9 50	
of Canton,	27 50	
of Charlemont,	37 00	
of Chatham,	16 00	
of Chester,	24 50	
of Chesterfield,	10 00	
of Colrain,	15 00	
<i>Amounts carried forward,</i>	\$1,866 50	\$765,828 57

¹ Died Sept. 15, 1897.

STATEMENT VII

Revenue Expenses.

DETAILS 260.

EDUCATION OF CHILDREN FROM BOARD OF LUNACY AND
CHARITY — *Continued.*

<i>Amounts brought forward,</i> . . .	\$1,856 50	\$765,828 57
Town of Cummington,	67 50	
of Dover,	14 50	
of Easton,	224 00	
of East Longmeadow,	195 50	
of Enfield,	207 00	
of Foxborough,	72 00	
of Granby,	51 50	
of Granville,	24 00	
of Hawley,	16 00	
of Heath,	24 00	
of Hingham,	16 00	
of Hinsdale,	19 00	
of Holliston,	273 50	
of Huntington,	38 50	
of Leverett,	69 00	
of Leyden,	13 00	
of Longmeadow,	40 50	
of Ludlow,	391 50	
of Mashpee,	4 00	
of Medway,	24 50	
of Melrose,	42 00	
of Middleborough,	52 50	
of Middlefield,	104 00	
of Monson,	53 50	
of Monterey,	36 50	
of Montgomery,	59 50	
of New Braintree,	5 50	
of New Marlborough,	38 50	
of Norton,	64 00	
of Norwell,	83 50	
of Oakham,	12 50	
of Plainfield,	58 00	
of Prescott,	46 50	
of Raynham,	104 00	
of Richmond,	12 50	
of Russell,	75 00	
of Rutland,	33 00	
of Saugus,	199 50	
of Scituate,	15 00	
of Shelburne,	14 50	
of Southbridge,	29 00	
of South Hadley,	74 00	
of Southwick,	118 00	
of Stoughton,	134 50	
of Sturbridge,	34 50	
of Sutton,	42 00	
of Townsend,	56 00	
<i>Amounts carried forward,</i> . . .	\$5,240 00	\$765,828 57

STATEMENT VII.

Revenue Expenses.

DETAILS 260.

EDUCATION OF CHILDREN FROM BOARD OF LUNACY AND
CHARITY — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$5,240 00	\$765,828 57
Town of Wales,	46 00	
of Walpole,	8 50	
of Ware,	97 00	
of Westborough,	6 00	
of West Boylston,	13 50	
of West Brookfield,	5 50	
of Westfield,	41 00	
of Wilbraham,	196 00	
of Worthington,	256 00	
		5,909 50
Total charitable expenses, 1897,		\$771,738 07

STATEMENT VII.

Revenue Expenses.

DETAILS 261 TO 263.

STATE BOARD OF LUNACY AND CHARITY.

DETAILS No. 261.

EXPENSES OF THE BOARD OF LUNACY AND CHARITY.

[Pub. Stat., chap. 79; Acts 1897, chaps. 104 and 453.]

John D. Wells, salary,	\$2,200 00	
Henry J. Jenner, salary,	500 00	
Albert A. Carlton, salary,	819 45	
Travelling expenses of the board,	1,234 94	
Typewriting and stenography,	377 69	
Postage, expressage, etc.,	327 84	
Printing,	219 70	
Publications,	158 08	
Stationery, etc.,	134 28	
Extra clerical services,	120 00	
Expenses as delegate,	43 69	
Assistance,	39 00	
Immigration tables,	25 00	
Clippings,	7 65	
Advertising,	8 87	
		\$5,711 09

DETAILS No. 262.

AUXILIARY VISITORS OF THE BOARD OF LUNACY AND CHARITY.

[Pub. Stat., chap. 79; Acts 1897, chaps. 104 and 453.]

Travel and other expenses of sundry visitors,		1,251 16
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DETAILS No. 263.

DEPARTMENT OF IN-DOOR POOR.

[Pub. Stat., chap. 79; Acts 1897, chaps. 104 and 453.]

SUPERINTENDENT.		
Stephen C. Wrightington, salary,	\$3,200 00	
CLERKS.		
Joshua F. Lewis,	\$1,800 00	
Bertha W. Jacobs,	1,500 00	
Amounts carried forward,	\$3,800 00	\$6,962 25

STATEMENT VII.

Revenue Expenses.

DETAILS 263.

DEPARTMENT OF IN-DOOR POOR — *Continued.*

<i>Amounts brought forward,</i>	\$3,300 00	\$3,200 00	\$6,962 25
Henry H. Fairbanks,	1,200 00		
Charles A. Colcord,	1,200 00		
Charles K. Morton,	1,200 00		
Frederick G. Southmayd, . . .	1,200 00		
Thomas P. Bagley,	1,200 00		
Mary S. Beale,	1,200 00		
Thomas M. Duane,	1,000 00		
Nathan Coe,	1,000 00		
George H. Hull,	1,000 00		
David Walker,	1,000 00		
G. Frederick Davis,	1,000 00		
Edward W. Bowker,	1,000 00		
Henry L. Gardner,	1,000 00		
Edward F. Morgan,	1,000 00		
Emma S. White,	1,000 00		
William W. Foster,	1,000 00		
Lucy B. Hancock,	900 00		
Patrick Glynn,	800 00		
Emma T. Cornish,	700 00		
Lilla D. Baker,	700 00		
E. Mabel Tyler,	700 00		
Annie A. McBride,	700 00		
Mary J. Breslin,	700 00		
Mary A. Perrault,	700 00		
Alice A. Page,	600 00		
Ellen L. Lynch,	600 00		
Annette E. Barnes,	600 00		
Grace F. Ordway,	600 00		
Annie E. Hancock,	600 00		
Florence Faden,	280 65		
Berndt F. Heurlin,	225 00		
C. W. Leach,	30 00		
		29,935 65	
TRAVELLING AND CONTINGENT EXPENSES.			
Joshua F. Lewis,	\$1,175 86		
S. C. Wrightington,	597 10		
Edward F. Morgan,	528 51		
Emma S. White,	28 16		
		2,329 63	
BOAT OFFICE EXPENSES.			
Rent at Long Wharf,		104 00	
BOARD AND TRANSPORTATION OF CHILDREN.			
Postage and telegrams, . . .	\$253 58		
Assistance,	69 59		
Sundry incidentals,	2 10		
		325 27	
<i>Amounts carried forward,</i>		\$35,894 55	\$6,962 25

STATEMENT VII.

Revenue Expenses.

DETAILS 264.

DEPARTMENT OF IN-DOOR POOR—*Concluded.*

<i>Amounts brought forward,</i> . . .	\$35,894 55	\$6,962 25
OFFICE EXPENSES.		
Stationery, etc., . . .	\$744 48	
Telephone and telegrams, . . .	569 58	
Legal services, . . .	71 23	
Extra clerical services, . . .	100 44	
Printing and binding, . . .	37 63	
Postage, . . .	207 20	
Publications, . . .	102 70	
Sundry incidentals, . . .	9 50	
Directories, . . .	102 50	
Travel, . . .	87 50	
Typewriter and supplies, . . .	83 20	
	2,065 96	
		37,960 51

DETAILS No. 264.

DEPARTMENT OF OUT-DOOR POOR.

[Pub. Stat., chap. 79; Acts 1897, chaps. 104 and 453.]

SUPERINTENDENT.		
William P. Derby, . . .	\$2,500 00	
CLERKS.		
George B. Tufts, . . .	\$1,800 00	
Edwin F. Cummings, . . .	1,500 00	
Sarah M. Crawford, . . .	1,500 00	
Edward I. White, . . .	1,400 00	
Frederick A. Burt, . . .	1,400 00	
Willard D. Tripp, . . .	1,300 00	
Benjamin W. Peck, . . .	1,200 00	
Henry D. Hawkes, . . .	1,000 00	
William J. Hinchcliffe, . . .	1,100 00	
Harry H. Pray, . . .	1,000 00	
Robina A. Morison, . . .	800 00	
Annie F. Merrill, . . .	700 00	
Eleanor A. Eames, . . .	700 00	
Emma W. Kelley, . . .	700 00	
Albert A. Carlton, . . .	672 49	
Georgiana C. Faden, . . .	600 00	
Katherine A. Kiley, . . .	381 99	
Justine D. Ferris, . . .	277 42	
	18,031 90	
TRAVEL AND CONTINGENT EXPENSES.		
Benjamin W. Peck, . . .	\$520 00	
Frederick A. Burt, . . .	500 00	
Edward I. White, . . .	450 00	
<i>Amounts carried forward,</i> . . .	\$1,470 00	
	\$20,531 90	\$44,922 76

STATEMENT VII.

Revenue Expenses.

DETAILS 265.

DEPARTMENT OF OUT-DOOR POOR—*Concluded.*

<i>Amounts brought forward,</i>	\$1,470 00	\$20,531 90	\$44,922 76
Henry D. Hawkes,	440 00		
William D. Tripp,	375 00		
Albert A. Carlton,	380 00		
G. B. Tufts,	325 00		
Harry H. Pray,	315 00		
William J. Hinchcliffe,	240 00		
		3,495 00	
GENERAL OFFICE EXPENSES.			
Printing,	\$377 38		
Stationery, etc.,	340 79		
Telephone and telegrams,	130 37		
Messenger,	44 00		
Postage,	25 86		
Publications,	25 00		
Index cards,	19 89		
Directory,	5 50		
Typewriter and supplies,	2 99		
		971 78	
			24,998 68
DETAILS No. 265.			
INSPECTOR OF INSTITUTIONS, EXPENSES.			
[Pub. Stat., chap. 79; Acts 1897, chaps. 104 and 453.]			
INSPECTOR.			
Charles E. Woodbury, salary,		\$3,000 00	
CLERKS.			
Henry C. Prentiss,	\$1,800 00		
Henry A. Purdie,	1,000 00		
Sarah Chapman,	800 00		
Sadie L. Powers,	700 00		
Annie A. Folger,	416 66		
Mabel E. Simmons,	246 50		
Helen E. Bull,	54 19		
		5,017 35	
INCIDENTAL AND CONTINGENT EXPENSES.			
C. E. Woodbury, travel,	\$618 70		
Annie A. Folger, travel,	512 29		
M. E. Simmons, travel,	191 86		
Printing and binding,	187 12		
H. C. Prentiss, travel,	186 95		
Helen E. Bull,	119 85		
H. A. Purdie, travel,	71 98		
<i>Amounts carried forward,</i>	\$1,888 75	\$8,017 35	\$69,921 44

STATEMENT VII.

Revenue Expenses.

DETAILS 265.

INSPECTOR OF INSTITUTIONS, EXPENSES — *Concluded.*

<i>Amounts brought forward,</i>	<i>. \$1,888 75</i>	<i>\$8,017 35</i>	<i>\$69,921 44</i>
Medicines, etc.,	136 53		
Postage, etc.,	90 92		
Stationery, etc.,	81 80		
Typewriter and supplies,	77 30		
Publications,	58 30		
Telegrams and telephones,	39 04		
Assistance,	26 16		
Directory,	5 50		
Sundry incidentals,	2 75		
		2,407 05	10,424 40
Total expenses of State Board of Lunacy and Charity, 1897,			\$80,345 84

STATEMENT VII.

Revenue Expenses.

DETAILS 266.

MILITARY.

DETAILS No. 266.

ADJUTANT-GENERAL'S DEPARTMENT.

[Pub. Stat., chap. 14, sects. 11 and 14; Acts 1892, chap. 266; 1893, chaps. 193, 231 and 367; 1895, chap. 465; 1896, chap. 182; 1897, chap. 73.]

ADJUTANT-GENERAL.		
Samuel Dalton, salary,	\$3,600 00	
CLERKS.		
William C. Capelle, first clerk, . .	\$2,200 00	
William H. Flowers, Jr., second clerk,	1,600 00	
		3,800 00
ADDITIONAL CLERK.		
John P. Reynolds,	2,000 00	
EXTRA CLERKS AND MESSENGER.		
John E. Campbell,	\$1,400 00	
Frank Thomas,	1,300 00	
Warren B. Galucia,	1,300 00	
Luke R. Landy,	1,200 00	
John Baker,	1,200 00	
John H. Gould,	700 00	
Patrick C. Conway, messenger, . .	800 00	
		7,900 00
INCIDENTALS.		
Printing and binding,	\$802 93	
Stationery, etc.,	791 84	
Building tent floors,	574 00	
Postage,	411 21	
Express, messenger, telegrams and telephone,	347 73	
Putting up and removing tents, . .	299 06	
Use of cook-house, etc.,	295 04	
Carriage hire,	83 90	
Cartage,	41 75	
Publications,	33 60	
Telephone and telegrams,	33 15	
Extra clerical services,	30 00	
Typewriter and supplies,	17 95	
Cleaning camp,	12 00	
Numbering machine,	12 00	
Hand stamps,	7 45	
Wrapping paper, twine, etc., . . .	7 00	
Directory,	5 50	
Pathfinder,	5 00	
		3,811 11
		\$21,111 11
<i>Amount carried forward,</i>		\$21,111 11

STATEMENT VII.

Revenue Expenses.

DETAILS 267.

DETAILS No. 267.

QUARTERMASTER'S INCIDENTALS.

[Pub. Stat., chap. 14, sects. 11 and 14; Acts 1893, chap. 267; 1897, chap. 73.]

<i>Amount brought forward,</i>			\$21,111 11
EMPLOYEES AT STATE ARSENAL.			
William R. Reed,	\$782 50		
John W. Mahoney,	782 50		
		\$1,565 00	
INCIDENTALS.			
Labor,	\$797 16		
Express, messenger, freight, telephone and telegrams,	652 90		
Repairing buildings,	556 72		
Repairing tents,	386 41		
Repairs (general),	251 96		
Hay, grain, etc.,	243 10		
Hardware, etc.,	185 42		
Uniforms,	161 50		
Telephone and telegrams,	143 84		
Tent pins,	135 00		
Policing camp,	130 00		
Use of tent,	125 00		
Flags,	109 30		
Services running steam pump,	101 75		
Carting and labor on tent floors,	88 98		
L. R. Landy, travel and expenses,	70 95		
Repairs to gun carriages, etc.,	62 25		
Paints, oils, etc.,	61 76		
Printing,	44 44		
Postage,	40 00		
Coal and wood,	39 01		
Plotting board,	38 00		
Stationery, etc.,	37 00		
Belt trimmings,	36 25		
Painting gun carriages,	35 00		
Sundry incidentals,	33 35		
Firing pins,	33 00		
Shoeing horses,	32 10		
Signals and staffs,	24 50		
Disinfectant,	24 00		
Sabres,	24 00		
Travel,	23 75		
Sprinkling camp,	22 50		
Laundry,	22 00		
Repairing harness,	20 05		
Rent of stable,	20 00		
Repairing targets,	18 00		
Repairing flag,	17 00		
<i>Amounts carried forward,</i>	\$4,817 95	\$1,565 00	\$21,111 11

STATEMENT VII.

Revenue Expenses.

DETAILS 268.

QUARTERMASTER'S INCIDENTALS—*Concluded.*

<i>Amounts brought forward,</i>	\$4,817 95	\$1,565 00	\$21,111 11
Chairs,	17 00		
Repairing guns,	16 50		
Lumber,	16 45		
Horse hire,	15 00		
Making cartridge bags,	14 50		
Electricity,	14 00		
Grass seed,	12 20		
Cap ribbons,	9 15		
Blue prints,	6 00		
Tags, etc,	5 40		
Repairing uniforms,	5 00		
Veterinary's services,	4 00		
Coal bags,	2 00		
		4,985 15	6,550 15

DETAILS No. 268.

QUARTERMASTER'S SUPPLIES.

[Pub. Stat., chap. 14; Acts 1893, chap. 367; 1897, chap. 73.]

Uniforms,	\$9,535 09	
Cartridge belts,	6,450 00	
Harnesses,	2,120 15	
Cartridges,	675 00	
Helmets,	625 00	
Chevrons, etc.,	563 44	
Fatigue caps,	550 00	
Flag, etc.,	267 55	
Bugles,	255 00	
Powder,	251 60	
Gold braid,	145 50	
Buttons,	92 50	
Knapsacks,	91 00	
Leggins,	56 10	
Publications,	52 50	
Stable supplies,	51 50	
Feed bags,	50 00	
Bugle cords,	48 00	
Canvas covers,	32 00	
Artillery wheel,	25 00	
Draw blocks,	18 46	
Repairs to uniforms,	11 60	
Ironware,	7 50	
Lanyards,	7 20	
Thumb stalls,	7 20	
Signal staffs,	5 00	
<i>Amounts carried forward,</i>	\$21,988 89	\$27,661 26

STATEMENT VII.

Revenue Expenses.

DETAILS 269 AND 270.

QUARTERMASTER'S SUPPLIES — *Concluded.*

<i>Amounts brought forward,</i>	\$21,988 89	\$27,661 26
Sundry incidentals,	4 20	
Repairing Gatling guns,	8 50	21,996 69
<p style="text-align: center;">DETAILS No. 269.</p> <p style="text-align: center;">QUARTERMASTER'S SUPPLIES.</p> <p style="text-align: center;">(SALES OF OLD MATERIAL.)</p> <p style="text-align: center;">[Acts 1863, chap. 367; 1897, chap. 73.]</p>		
Repairs on buildings, etc.,	\$459 67	
Building sanitarium,	197 00	656 67
<p style="text-align: center;">DETAILS No. 270.</p> <p style="text-align: center;">MILITARY ACCOUNTS.</p> <p style="text-align: center;">[Pub. Stat., chap. 14; Acts 1863, chap. 367; 1897, chap. 73.]</p>		
Travelling expenses Governor and staff, . .	\$1,075 83	
Making benches,	765 00	
Worthington pump,	703 00	
Entertainment of Governor and staff, . .	611 86	
Carriage hire, Governor and staff, . . .	335 77	
Inauguration dinner,	89 70	
Horses and carriages for Governor and staff at camps,	78 50	
Board of inspection,	59 60	
Military courts,	44 66	
Medical boards,	37 80	
Making up annual report,	28 24	
Decorating soldiers' monument at Dedham, .	25 00	
Expenses investigation Sixth Regiment, . .	15 70	
Mustering officers and paymasters, . . .	15 55	
Picture frame,	8 00	
Sundry incidentals,	7 87	3,901 58
<i>Amount carried forward,</i>		\$54,216 10

STATEMENT VII.

Revenue Expenses.

DETAILS 271.

DETAILS No. 271.

ARMORY RENTS.

[Pub. Stat., chap. 14; Acts 1893, chap. 367; 1897, chap. 73.]

<i>Amount brought forward,</i>		\$54,216 10
Adams, Co. M, Second Regiment,	\$400 00	
Amesbury, Co. B, Eighth Regiment,	400 00	
Attleborough, Co. I, Fifth Regiment,	200 00	
Beverly, Co. E, Eighth Regiment,	400 00	
Boston, Headquarters First Brigade,	\$200 00	
Headquarters Second Brigade,	200 00	
Headquarters First Regiment,	200 00	
Headquarters Fifth Regiment,	200 00	
Headquarters Ninth Regiment,	200 00	
Headquarters First Battalion Cavalry,	200 00	
Cos. A, C, D, G, K and L, First Heavy Artillery,	2,400 00	
Cos. A and H, Fifth Regiment,	100 00	
Co. L, Sixth Regiment,	50 00	
Cos. A, B, C, D, E, H and I, Ninth Regiment,	2,450 00	
First Corps Cadets,	1,800 00	
Cos. A and D, First Battalion Cavalry,	1,100 00	
Battery A, First Battalion Light Artillery,	600 00	
Signal Corps, First Brigade,	200 00	
Signal Corps, Second Brigade,	200 00	
Ambulance Corps,	100 00	
	10,200 00	
Braintree, Co. K, Fifth Regiment,	400 00	
Brockton, Co. I, First Heavy Artillery,	400 00	
Cambridge, Co. B, First Heavy Artillery,	\$400 00	
Co. B, Fifth Regiment,	400 00	
	800 00	
Carlisle, Co. F, cavalry (detachment),	75 00	
Chelmsford, Co. F, cavalry (detachment),	300 00	
Chelsea, Co. H, First Heavy Artillery,	400 00	
Clinton, Co. K, Ninth Regiment,	400 00	
Concord, Co. I, Sixth Regiment,	400 00	
Danvers, Co. K, Eighth Regiment,	400 00	
	\$15,175 00	
<i>Amounts carried forward,</i>		\$54,216 10

STATEMENT VII.

Revenue Expenses.

DETAILS 271.

ARMORY RENTS — *Continued.*

<i>Amounts brought forward,</i> . . .	\$15,175 00	\$54,216 10
Fall River, Co. M, First Heavy Artillery, . . . \$400 00		
Co. F, Naval Brigade, . . . 400 00	800 00	
Fitchburg, Co. B, Sixth Regiment, . . . \$400 00		
Co. D, Sixth Regiment, . . . 400 00	800 00	
Framingham, Co. E, Sixth Regiment, . . .	350 00	
Gardner, Co. F, Second Regiment, . . .	350 00	
Gloucester, Co. G, Eighth Regiment, . . .	250 00	
Greenfield, Co. L, Second Regiment, . . .	375 00	
Haverhill, Co. F, Eighth Regiment, . . .	50 00	
Holyoke, Co. D, Second Regiment, . . .	150 00	
Hudson, Co. M, Fifth Regiment, . . .	400 00	
Lawrence, Headquarters First Battalion Artillery, . . . \$200 00		
Co. L, Eighth Regiment, . . . 400 00		
Co. F, Ninth Regiment, . . . 400 00		
Battery C, First Battalion Artillery, . . . 600 00	1,600 00	
Lowell, Cos. C and D, Sixth Regiment, . . . \$800 00		
Co. M, Ninth Regiment, . . . 400 00		
Ambulance Corps, First Brigade (detachment), . . . 100 00		
Co. D, Second Corps of Cadets, . . . 400 00	1,700 00	
Lynn, Cos. D and I, Eighth Regiment, . . . \$800 00		
Co. E, Naval Brigade, . . . 400 00	1,200 00	
Malden, Co. L, Fifth Regiment, . . .	400 00	
Marblehead, Co. C, Eighth Regiment, . . .	800 00	
Marlborough, Headquarters Sixth Regiment, . . . \$200 00		
Co. F, Sixth Regiment, . . . 300 00	500 00	
Milford, Co. M, Sixth Regiment, . . .	400 00	
Natick, Co. L, Ninth Regiment, . . .	175 00	
New Bedford, Co. E, First Heavy Artillery, . . . \$400 00		
Co. G, Naval Brigade, . . . 200 00	600 00	
Newburyport, Co. A, Eighth Regiment, . . .	400 00	
Newton, Co. C, Fifth Regiment, . . .	400 00	
<i>Amounts carried forward.</i> . . .	\$26,375 00	\$54,216 10

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

ARMORY RENTS — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$26,375 00	\$54,216 10
Northampton, Co. I, Second Regiment, . .	200 00	
Orange, Co. E, Second Regiment, . .	400 00	
Plymouth, Co. D, Second Regiment, . .	200 00	
Salem, Second Corps Cadets, . \$1,000 00		
Headquarters, Eighth Regiment, . . . 200 00		
Co. H, Eighth Regiment, . . 400 00		
	1,600 00	
Somerville, Co. M, Eighth Regiment, . .	100 00	
Southbridge, Co. K, Sixth Regiment, . .	300 00	
Springfield, Cos. B, G and K, Second Regiment, . \$1,200 00		
Co. H, Naval Brigade, 400 00		
Headquarters, Second Regiment, . . . 200 00		
	1,800 00	
Stoneham, Co. H, Sixth Regiment, . .	400 00	
Taunton, Co. F, First Heavy Artillery, . .	300 00	
Wakefield, Co. A, Sixth Regiment, . .	400 00	
Waltham, Co. F, Fifth Regiment, . .	400 00	
Westford, Co. F, Cavalry (detachment), . .	175 00	
Woburn, Co. G, Fifth Regiment, . .	400 00	
Worcester, Cos. A, C and H, Second Regiment, . . \$1,200 00		
Co. G, Ninth Regiment, 400 00		
Battery B, Light Artillery, . . . 600 00		
	2,200 00	
Dockage U. S. S. "Minnesota," . . .	1,250 00	
		36,500 00

DETAILS No. 272.

MILITIA BOUNTY.

[Pub. Stat., chap. 14; Acts 1893, chap. 367; 1897, chap. 73.]

INAUGURATION OF THE GOVERNOR, JANUARY 6.*Battery A, Second Brigade.*

Aaron A. Hall, paymaster, —
 Officers and men, . . . \$85 12

COMMENCEMENT DAY AT HARVARD COLLEGE, JUNE 30.*Company A, First Cavalry.*

James W. Pierce, paymaster, —
 Band, . . . \$96 00

Amounts carried forward, . \$85 12 . . . \$90,716 10

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

MILITIA BOUNTY — *Continued.*

<i>Amounts brought forward,</i>	\$85 12	.	.	.	\$90,716 10
Officers and men, . . .	\$166 47				
Horse allowance, . . .	396 00				
	<hr/>				
	658 47				
SPECIAL DUTY AT FORT WARREN, AUGUST 9-14.					
<i>Naval Brigade.</i>					
F. D. Williams, paymaster,—					
Officers and men, . . .	75 00				
FUNERAL ESCORT TO PRIVATE PHINEAS S. KILLAM, MARCH 28.					
<i>Sixth Regiment of Infantry.</i>					
E. L. Tucker, paymaster,—					
Company A,	18 00				
FUNERAL ESCORT TO PRIVATE HARRY DOREMAS, JANUARY 20.					
<i>Sixth Regiment of Infantry.</i>					
E. L. Tucker, paymaster,—					
Company M,	18 00				
FUNERAL ESCORT TO LIEUT. AND Q. M. JAMES NUGENT, FEBRU- ARY 3.					
<i>Ninth Regiment of Infantry.</i>					
Henry Dobbins, paymaster,—					
Company C,	56 17				
FUNERAL ESCORT TO PRIVATE T. M. O'BRIEN, FEBRUARY 4.					
<i>Ninth Regiment of Infantry.</i>					
Henry Dobbins, paymaster,—					
Company E,	18 00				
FUNERAL ESCORT TO SERGT. D. B. PARKER, MARCH 14.					
<i>First Regiment of Heavy Artillery.</i>					
H. B. Parker, paymaster,—					
Company L,	34 00				
FUNERAL ESCORT TO PRIVATE EDWARD LOW, MARCH 30.					
<i>Eighth Regiment of Infantry.</i>					
James C. Barr, paymaster,—					
Company C,	18 00				
	<hr/>				
<i>Amounts carried forward,</i>	\$980 76	.	.	.	\$90,716 10

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

MILITIA BOUNTY—Continued.

<i>Amounts brought forward,</i>	. \$980 76	. . .	\$90,716 10
FUNERAL ESCORT TO PRIVATE C. D. CURTIS, SEPTEMBER 8.			
<i>Signal Corps.</i> W. H. Goff, paymaster,— Officers and men, . . .	18 00		
		\$998 76	
ANNUAL DRILL. ¹			
<i>First Regiment of Heavy Artillery.</i> Horace B. Parker, paymaster,— Field and staff, . . .	\$153 08		
Band, . . .	96 00		
Company A, . . .	130 56		
B, . . .	130 56		
C, . . .	130 56		
D, . . .	126 56		
E, . . .	128 56		
F, . . .	128 56		
G, . . .	126 56		
H, . . .	128 56		
I, . . .	128 56		
K, . . .	123 56		
L, . . .	126 56		
M, . . .	126 56		
	\$1,784 75		
<i>Second Regiment of Infantry.</i> Archibald C. Edson, paymaster,— Field and staff, . . .	\$205 08		
Band, . . .	96 00		
Company A, . . .	120 56		
B, . . .	130 56		
C, . . .	96 56		
D, . . .	118 56		
E, . . .	110 56		
F, . . .	110 56		
G, . . .	119 06		
H, . . .	98 56		
I, . . .	120 56		
K, . . .	126 56		
L, . . .	98 56		
M, . . .	114 56		
	1,666 25		
<i>Amounts carried forward,</i>	. \$3,451 00	\$998 76	\$90,716 10

¹ The amounts due the Sixth and Eighth Regiments of Infantry were paid from the appropriation for extraordinary expenses, on the representation of the Adjutant-General that the appropriation for annual drills was exhausted in consequence of the unusually large number of men present at these drills. See Details No. 129.

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

MILITIA BOUNTY — Continued.

ANNUAL DRILL — Continued.		
<i>Amounts brought forward,</i>	<i>.\$3,451 00</i>	
		\$998 76
		\$90,716 10
<i>Fifth Regiment of Infantry.</i>		
Albert C. Warren, paymaster, —		
Field and staff,	\$190 36	
Band,	96 00	
Company A,	110 56	
B,	110 67	
C,	122 56	
D,	98 39	
E,	104 56	
F,	124 56	
G,	104 39	
H,	96 56	
I,	117 56	
K,	120 56	
L,	106 56	
M,	116 56	
	1,619 85	
<i>Sixth Regiment of Infantry.</i>		
Edward L. Tucker, paymaster, —		
Field and staff,	\$204 36	
Band,	96 00	
Company A,	116 56	
B,	114 56	
C,	122 56	
D,	120 56	
E,	120 56	
	895 16	
<i>Ninth Regiment of Infantry.</i>		
Henry Dobbins, paymaster, —		
Field and staff,	\$202 03	
Band,	96 00	
Company A,	128 56	
B,	126 56	
C,	104 56	
D,	111 06	
E,	104 56	
F,	124 56	
G,	112 56	
H,	122 56	
I,	110 56	
K,	102 56	
L,	112 56	
M,	106 56	
	1,665 25	
<i>Amounts carried forward,</i>	<i>.\$7,631 26</i>	
		\$998 76
		\$90,716 10

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

MILITIA BOUNTY—*Continued.*

ANNUAL DRILL— <i>Continued.</i>		
<i>Amounts brought forward,</i>	\$7,631 26	\$998 76 \$90,716 10
<i>First Corps of Cadets.</i>		
Charles E. Stevens, paymaster,—		
Field and staff, . . .	\$52 23	
Band,	96 00	
Company A,	140 06	
B,	126 06	
C,	138 06	
D,	150 06	
	702 47	
<i>Second Corps of Cadets.</i>		
Edward A. Maloon, paymaster,—		
Field and staff, . . .	\$54 73	
Band,	96 00	
Company A,	110 06	
B,	100 06	
C,	94 06	
D,	74 67	
	529 58	
<i>Naval Brigade.</i>		
Franklin D. Williams, paymaster,—		
Field and staff, . . .	\$74 76	
Band,	48 00	
Engineers' division, .	46 00	
Torpedo division, . .	22 50	
Signal division, . . .	18 50	
Company A,	78 39	
B,	108 62	
C,	90 56	
D,	86 67	
E,	81 23	
F,	112 73	
G,	104 56	
H,	132 62	
	1,005 14	
<i>First Battalion of Cavalry.</i>		
F. S. Richardson, paymaster,—		
Field and staff, . . .	\$115 07	
Company A,	470 80	
D,	1,177 35	
	1,763 22	
<i>Company F, Cavalry.</i>		
F. S. Richardson, paymaster,—		
Band,	\$96 00	
Officers and men, . . .	449 97	
	545 97	
<i>Amounts carried forward,</i>	\$12,177 64	\$998 76 \$90,716 10

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

MILITIA BOUNTY — *Continued.*

ANNUAL DRILL — <i>Concluded.</i>		
<i>Amounts brought forward,</i>	\$12,177 64	
		\$998 76 \$90,716 10
<i>First Battalion of Light Artillery.</i>		
Henry B. Clapp, paymaster, —		
Company B,	\$232 62	
C,	238 22	
	470 84	
<i>Battery A, Second Brigade.</i>		
W. H. Goff, paymaster, —		
Band,	\$96 00	
Officers and men,	169 39	
	265 39	
<i>First Brigade.</i>		
F. S. Richardson, paymaster, —		
General and staff,	\$94 14	
Signal corps,	48 75	
	142 89	
<i>Second Brigade.</i>		
W. H. Goff, paymaster, —		
General and staff,	\$176 14	
Signal corps,	40 75	
	216 89	
<i>Ambulance Corps.</i>		
Myles Standish, paymaster, —		
Officers and men,	110 47	
SUPPLEMENTARY (1895) DRILL.		
<i>Second Regiment of Infantry.</i>		
Archibald C. Edson, paymaster, —		
Company M,	4 00	
	13,388 12	
CAMP DUTY.		
<i>First Regiment of Heavy Artillery.</i>		
Horace B. Parker, paymaster, —		
Field and staff,	\$836 48	
Band,	480 00	
Company A,	656 80	
B,	656 80	
C,	658 80	
D,	652 30	
E,	626 80	
F,	630 80	
<i>Amounts carried forward,</i>		\$14,386 88 \$90,716 10

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

MILITIA BOUNTY — *Continued.*

CAMP DUTY — <i>Continued.</i>		
<i>Amounts brought forward,</i> . . .	\$14,386 88	\$90,716 10
Company G, . . . \$646 80		
H, . . . 642 80		
I, . . . 648 80		
K, . . . 619 69		
L, . . . 640 80		
M, . . . 628 80		
	\$9,026 47	
<i>Second Regiment of Infantry.</i>		
Archibald C. Edson, paymaster, —		
Field and staff, . . . \$1,064 80		
Band, . . . 480 00		
Company A, . . . 626 80		
B, . . . 652 80		
C, . . . 626 80		
D, . . . 614 80		
E, . . . 622 80		
F, . . . 522 80		
G, . . . 618 80		
H, . . . 556 80		
I, . . . 612 80		
K, . . . 620 80		
L, . . . 578 80		
M, . . . 642 80		
	8,842 40	
<i>Fifth Regiment of Infantry.</i>		
Albert C. Warren, paymaster, —		
Field and staff, . . . \$1,073 80		
Band, . . . 480 00		
Company A, . . . 612 80		
B, . . . 652 80		
C, . . . 567 30		
D, . . . 598 80		
E, . . . 652 80		
F, . . . 604 80		
G, . . . 572 80		
H, . . . 578 80		
I, . . . 642 80		
K, . . . 652 80		
L, . . . 609 41		
M, . . . 588 80		
	8,888 51	
<i>Sixth Regiment of Infantry.</i>		
Edward L. Tucker, paymaster, —		
Field and staff, . . . \$1,099 15		
Band, . . . 480 00		
Company A, . . . 630 80		
<i>Amounts carried forward,</i> . . . \$26,757 38	\$14,386 88	\$90,716 10

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

MILITIA BOUNTY — *Continued.*

CAMP DUTY — <i>Continued.</i>			
<i>Amounts brought forward,</i>		\$26,757 38	\$14,386 88 \$90,716 10
Company B, . . .	\$628 80		
C, . . .	622 80		
D, . . .	686 80		
E, . . .	584 80		
F, . . .	588 80		
G, . . .	622 80		
H, . . .	582 80		
I, . . .	544 80		
K, . . .	611 80		
L, . . .	598 80		
M, . . .	578 80		
	8,811 75		
<i>Eighth Regiment of Infantry.</i>			
James C. Barr, paymaster, —			
Field and staff, . . .	\$1,081 65		
Band, . . .	480 00		
Company A, . . .	652 80		
B, . . .	652 80		
C, . . .	652 80		
D, . . .	620 80		
E, . . .	642 80		
F, . . .	648 80		
G, . . .	642 80		
H, . . .	652 80		
I, . . .	634 80		
K, . . .	622 46		
L, . . .	632 80		
M, . . .	646 80		
	9,264 91		
<i>Ninth Regiment of Infantry.</i>			
Henry Dobbins, paymaster, —			
Field and staff, . . .	\$1,020 15		
Band, . . .	480 00		
Company A, . . .	642 80		
B, . . .	632 80		
C, . . .	542 80		
D, . . .	585 30		
E, . . .	570 80		
F, . . .	630 80		
G, . . .	612 80		
H, . . .	620 80		
I, . . .	568 80		
K, . . .	552 80		
L, . . .	602 80		
M, . . .	582 80		
	8,596 25		
<i>Amounts carried forward,</i>		\$58,480 29	\$14,386 88 \$90,716 10

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

MILITIA BOUNTY — Continued.

<i>CAMP DUTY — Continued.</i>		
<i>Amounts brought forward,</i>	\$53,430 29	\$14,386 88 \$90,716 10
<i>First Corps of Cadets.</i>		
Charles E. Stevens, paymaster, —		
Field and staff, . . .	\$261 15	
Band,	480 00	
Company A,	696 30	
B,	628 30	
C,	704 30	
D,	754 30	
	<hr/> 3,524 35	
<i>Second Corps of Cadets.</i>		
Edward A. Maloon, paymaster, —		
Field and staff, . . .	\$273 65	
Band,	480 00	
Company A,	592 30	
B,	510 30	
C,	478 30	
D,	389 35	
	<hr/> 2,723 90	
<i>Naval Brigade.</i>		
Franklin D. Williams, paymaster, —		
Field and staff, . . .	\$373 80	
Band,	304 00	
Engineers' division, .	230 00	
Torpedo division, . .	112 50	
Signal division, . . .	82 50	
Company A,	387 95	
B,	545 10	
C,	460 80	
D,	433 35	
E,	438 15	
F,	522 09	
G,	509 02	
H,	639 60	
	<hr/> 5,038 86	
<i>First Battalion of Cavalry.</i>		
F. S. Richardson, paymaster, —		
Field and staff, . . .	\$575 35	
Band,	480 00	
Company A,	2,364 02	
D,	1,771 47	
	<hr/> 5,190 84	
<i>Amounts carried forward,</i>	\$69,908 24	\$14,386 88 \$90,716 10

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

MILITIA BOUNTY — *Continued.*

CAMP DUTY — <i>Concluded.</i>		
<i>Amounts brought forward,</i>	\$69,908 24	\$11,386 88
<i>Company F, Cavalry.</i>		\$90,716 10
Frank H. Briggs, paymaster, —		
Band,	\$480 00	
Officers and men,	2,558 85	
	3,038 85	
<i>First Battalion of Light Artillery.</i>		
Henry B. Clapp, paymaster, —		
Field and staff,	\$498 95	
Band,	480 00	
Battery B,	1,033 35	
C,	1,201 10	
	3,213 40	
<i>Battery A, Second Brigade.</i>		
W. H. Goff, paymaster, —		
Band,	\$480 00	
Officers and men,	1,278 93	
	1,758 93	
<i>First Brigade.</i>		
Frank H. Briggs, paymaster, —		
General and staff,	\$878 70	
Signal corps,	255 75	
	1,134 45	
<i>Second Brigade.</i>		
W. H. Goff, paymaster, —		
General and staff,	\$880 70	
Signal corps,	283 75	
	1,164 45	
<i>Ambulance Corps (First Brigade).</i>		
Myles Standish, paymaster, —		
Officers and men,	255 50	
<i>Ambulance Corps (Second Brigade).</i>		
Myles Standish, paymaster, —		
Officers and men,	302 85	
	80,776 67	
<i>Amounts carried forward,</i>	\$95,163 55	\$90,716 10

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

MILITIA BOUNTY — *Continued.*ALLOWANCE TO OFFICERS FOR CARE AND
RESPONSIBILITY OF THE MILITARY PROP-
ERTY OF THE COMMONWEALTH.

<i>Amounts brought forward,</i> . . .	\$95,163 55	\$90,716 10
<i>First Regiment of Heavy Artillery.</i>		
Col. T. R. Matthews, commanding, . . .	\$25 00	
Capt. John Boardman, Jr., Co. A, . . .	50 00	
Capt. William E. Lom- bard, Co. B, . . .	50 00	
Capt. Charles P. Nutter, Co. C, . . .	50 00	
Capt. Joseph H. Froth- ingham, Co. D, . . .	50 00	
Capt. Thomas S. Hatha- way, Co. E, . . .	34 44	
Capt. Norris O. Dan- forth, Co. F, . . .	50 00	
Capt. Albert B. Chick, Co. G, . . .	50 00	
Capt. Walter L. Pratt, Co. H, . . .	50 00	
Capt. Charles William- son, Co. I, . . .	50 00	
Capt. George F. Quimby, Co. K, . . .	50 00	
Capt. Fred. M. Whiting, Co. L, . . .	50 00	
Capt. S. L. Bruley, Co. M, . . .	50 00	
	\$609 44	
<i>Second Regiment of Infantry.</i>		
Col. Embury P. Clark, commanding, . . .	\$25 00	
Capt. Edward G. Bar- rett, Co. A, . . .	50 00	
Capt. Henry McDonald, Co. B, . . .	50 00	
Capt. Phineas L. Rider, Co. C, . . .	50 00	
Capt. William J. Crozier, Co. D, . . .	50 00	
Capt. Philip I. Barber, Co. E, . . .	50 00	
Capt. Herbert H. Bolles, Co. F, . . .	17 92	
<i>Amounts carried forward,</i> .	\$609 44	\$90,716 10
	\$95,163 55	

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

MILITIA BOUNTY — *Continued.*

ALLOWANCE TO OFFICERS — <i>Continued.</i>			
<i>Amounts brought forward,</i>			
	\$609 44	\$95,163 55	\$90,716 10
Lieut. A. A. Fowler, Co. F,	\$19 59		
Capt. Arthur L. Stone, Co. F,	12 49		
Capt. John J. Leonard, Co. G,	50 00		
Capt. Walter E. Hassam, Co. H,	50 00		
Capt. Henry L. Williams, Co. I,	50 00		
Capt. W. S. Warriuer, Co. K,	11 11		
Capt. Fred L. Pierce, Co. L,	50 00		
Capt. Herbert O. Hicks, Co. M,	50 00		
	586 11		
<i>Fifth Regiment of Infantry.</i>			
Col. William A. Bancroft, commanding,	\$25 00		
Capt. Edward E. Mason, Co. B,	50 00		
Capt. J. Albert Scott, Co. C,	25 00		
Lieut. Harry B. Inman, Co. C,	16 67		
Capt. Ernest R. Springer, Co. C,	8 33		
Capt. Willard C. Butler, Co. D,	50 00		
Capt. John U. Wescott, Co. E,	50 00		
Capt. Murray D. Clement, Co. F,	50 00		
Capt. Edward T. Wyer, Co. G,	56		
Capt. Thomas McCarthy, Co. G,	18 06		
Capt. Linwood E. Hanson, Co. G,	31 38		
Capt. Francis Meredith, Jr., Co. H,	50 00		
Capt. William H. Goff, Co. I,	8 89		
Capt. Herbert A. Clark, Co. I,	41 11		
<i>Amounts carried forward,</i>	\$1,195 55	\$95,163 55	\$90,716 10

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

MILITIA BOUNTY—*Continued.*

ALLOWANCE TO OFFICERS— <i>Continued.</i>			
<i>Amounts brought forward,</i>		<i>\$.1,195 55</i>	<i>\$95,163 55</i>
Capt. W. E. Morrison,			
Co. K,	\$50 00		
Capt. Elmore E. Locke,			
Co. L,	50 00		
Capt. Charles F. Reed,			
Co. M,	50 00		
	575 00		
<i>Sixth Regiment of Infantry.</i>			
Col. Henry Parsons,			
commanding,	\$25 00		
Capt. Edward J. Gihon,			
Co. A,	50 00		
Capt. George H. Priest,			
Co. B,	50 00		
Capt. Arthur D. Prince,			
Co. C,	9 58		
Capt. Alex. Greig, Jr.,			
Co. C,	40 42		
Capt. John J. Shea, Co.			
D,	50 00		
Lieut. John S. McNeilly,			
Co. E,	5 15		
Capt. Walter F. Blake,			
Co. E,	38 88		
Capt. Edward B. Carr,			
Co. G,	50 00		
Capt. Stanwood G.			
Sweetser, Co. H,	39 86		
Capt. W. E. Sweetser,			
Co. H,	10 14		
Capt. Samuel H. Tuttle,			
Co. I,	1 12		
Capt. Cyrus H. Cook,			
Co. I,	48 88		
Capt. Ulysses A. Goodell,			
Co. K,	50 00		
Capt. William J. Wil-			
liams, Co. L,	50 00		
Capt. Horace E. Whitney,			
Co. M,	1 81		
Lieut. H. E. Fales, Co.			
M,	46 10		
	566 94		
<i>Amounts carried forward,</i>		<i>\$.2,337 49</i>	<i>\$95,163 55</i>
			<i>\$90,716 10</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

MILITIA BOUNTY — *Continued.*

ALLOWANCE TO OFFICERS — <i>Continued.</i>		
<i>Amounts brought forward,</i>	<i>. \$2,337 49</i>	<i>\$95,163 55 \$90,716 10</i>
<i>Eighth Regiment of Infantry.</i>		
Col. William A. Pew, Jr., commanding,	\$11 18	
Capt. Alex. G. Perkins, Co. A,	50 00	
Capt. H. S. Bean, Co. B.,	50 00	
Capt. Frank A. Graves, Co. C,	21 66	
Capt. Charles A. Slee, Co. C,	28 34	
Capt. Freeman Murray, Co. D,	50 00	
Capt. William Stopford, Co. E,	37 50	
Capt. Robert Robertson, Co. E,	8 33	
Lieut. L. H. Wardwell, Co. E,	4 17	
Capt. William C. Dow, Co. F,	50 00	
Lieut. William J. Craw- ley, Co. G,	7 50	
Capt. Edward J. Horton, Co. G,	42 50	
Capt. Dudley B. Pur- beck, Co. H,	50 00	
Lieut. H. B. Goodridge, Co. I,	11 39	
Lieut. Frank G. Harden, Co. I,	18 61	
Capt. John E. Williams, Co. I,	20 00	
Capt. Frank C. Damon, Co. K,	21 11	
Lieut. A. Preston Chase, Co. K,	3 61	
Lieut. Henry W. French, Co. K,	25 28	
Capt. James Forbes, Co. L,	50 00	
Capt. H. M. Parsons, Co. M,	38 05	
Capt. H. W. Whitten, Co. M,	11 95	
	611 18	
<i>Amounts carried forward,</i>	<i>. \$2,948 67</i>	<i>\$95,163 55 \$90,716 10</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

MILITIA BOUNTY — *Continued.*

ALLOWANCE TO OFFICERS — <i>Continued.</i>			
<i>Amounts brought forward,</i>		<i>.\$2,948 67</i>	
			<i>\$95,163 55</i>
			<i>\$90,716 10</i>
<i>Ninth Regiment of Infantry.</i>			
Col. Fred B. Bogan, commanding,	.\$25 00		
Capt. Daniel J. Keefe, Co. A,	50 00		
Capt. George F. H. Murray, Co. B,	50 00		
Capt. Thomas F. Quinlan, Co. C,	50 00		
Capt. F. L. Magurn, Co. D,	50 00		
Capt. John J. Sullivan, Co. E,	50 00		
Capt. Joseph H. Joubert, Co. F,	50 00		
Lieut. Jeremiah Moynihan, Co. G,	50 00		
Capt. John J. Hayes, Co. H,	50 00		
Capt. John H. Dunn, Co. I,	50 00		
Capt. W. F. Shaughnessy, Co. K,	50 00		
Capt. M. E. Morris, Co. L,	50 00		
Capt. Anthony D. Mitten, Co. M,	50 00		
	625 00		
<i>Second Corps of Cadets.</i>			
Lieut.-Col. Samuel A. Johnson,	50 00		
<i>Naval Brigade.</i>			
Lieut. Edw. W. Nichols, Co. A,	\$4 86		
Lieut. Frank T. Solomon, Co. A,	16 25		
Lieut. James H. Dillaway, Jr., Co. B,	50 00		
Lieut. Gardner I. Jones, Co. D,	50 00		
Lieut. Henry D. Sears, Co. E,	50 00		
Lieut. William B. Edgar, Co. F,	50 00		
<i>Amounts carried forward,</i>		<i>.\$3,623 67</i>	
			<i>\$95,163 55</i>
			<i>\$90,716 10</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 272.

MILITIA BOUNTY — *Continued.*

ALLOWANCE TO OFFICERS — <i>Concluded.</i>		
<i>Amounts brought forward,</i>	\$3,623 67	\$95,163 55
Lieut. George N. Gardiner, Co. G, . . .	\$50 00	
Lieut. J. K. Dexter, Co. H, . . .	50 00	
	321 11	
<i>First Battalion of Cavalry.</i>		
Capt. Oscar A. Jones, Co. A, . . .	\$50 00	
Lieut. William A. Perrins, Co. D, . . .	50 00	
	100 00	
<i>Company F, Cavalry.</i>		
Capt. Elisha H. Shaw, . . .	50 00	
<i>Battery A.</i>		
Capt. W. D. Ewing, . . .	100 00	
<i>Battery B.</i>		
Capt. Joseph Brusio, Jr., . . .	76 66	
<i>Battery C.</i>		
Capt. William L. Stedman, . . .	100 00	
<i>First Brigade.</i>		
Lieut. Wm. N. Tolman, Signal Corps, . . .	25 00	
<i>Second Brigade</i>		
Lieut. Henry W. Sprague, Signal Corps, . . .	25 00	
<i>Ambulance Corps.</i>		
Capt. Myles Standish, . . .	50 00	
Mustering officers and paymasters, . . .	\$1,229 40	
Board of inspection, . . .	1,534 55	
Board of examiners, . . .	562 00	
Board of medical examiners, . . .	36 00	
Postage allowance, . . .	1,900 00	
Allowance to adjutants, . . .	590 00	
Military courts, . . .	108 00	
Board of survey, . . .	12 00	
Horses at camps, . . .	2,289 00	
Brigade commander in camp, . . .	38 56	
Brigade inspector in camp, . . .	76 40	
	8,375 91	
		108,010 90
<i>Amount carried forward,</i>		\$198,727 00

STATEMENT VII.

Revenue Expenses.

DETAILS 273.

MILITIA BOUNTY — *Concluded.*

RECAPITULATION.		
<i>Amount brought forward,</i>		\$198,727 00
Camp duty,	\$80,776 67	
Annual drill,	13,388 12	
Allowance to officers,	4,471 44	
Horses at camps,	2,289 00	
Postage allowance,	1,900 00	
Board of inspection,	1,534 55	
Mustering officers and paymasters,	1,229 40	
Special duty,	998 76	
Allowance to adjutants,	590 00	
Board of examiners,	562 00	
Military courts,	108 00	
Brigade inspector in camp,	76 40	
Brigade commander in camp,	38 56	
Board of medical examiners,	36 00	
Board of survey,	12 00	
	<u>\$108,010 90</u>	
DETAILS No. 273.		
MILITIA TRANSPORTATION.		
[Pub. Stat., chap. 14; Acts 1893, chap. 367; 1897, chap. 73.]		
ANNUAL DRILL.		
<i>Second Regiment of Infantry.</i>		
Archibald C. Edson, paymaster, —		
Company A,	\$120 96	
C,	95 04	
D,	17 60	
E,	107 10	
F,	134 64	
H,	97 20	
I,	38 08	
L,	64 80	
M,	146 28	
	<u>\$821 70</u>	
<i>Fifth Regiment of Infantry.</i>		
Albert C. Warren, paymaster, —		
Field and staff,	\$12 60	
Band,	10 08	
	<u>\$22 68</u>	
<i>Amounts carried forward,</i>	\$821 70	\$198,727 00

STATEMENT VII.

Revenue Expenses.

DETAILS 278.

MILITIA TRANSPORTATION — *Continued.*

ANNUAL DRILL — <i>Continued.</i>			
<i>Amounts brought forward,</i>		\$821 70	\$198,727 00
Company A, . . .	\$25 50		
B, . . .	10 40		
C, . . .	9 12		
D, . . .	87 40		
E, . . .	29 76		
G, . . .	40 18		
H, . . .	22 00		
I, . . .	92 96		
K, . . .	45 92		
L, . . .	30 38		
M, . . .	37 80		
	454 10		
<i>Sixth Regiment of Infantry.</i>			
Edward L. Tucker, paymaster, —			
Field and staff, . . .	\$84 32		
Band, . . .	59 52		
Company A, . . .	172 80		
B, . . .	116 60		
C, . . .	168 72		
D, . . .	179 20		
E, . . .	116 48		
F, . . .	124 00		
G, . . .	153 92		
H, . . .	166 44		
I, . . .	146 88		
L, . . .	154 00		
M, . . .	110 24		
	1,753 08		
<i>Eighth Regiment of Infantry.</i>			
James C. Barr, paymaster, —			
Company A, . . .	\$45 36		
B, . . .	56 16		
C, . . .	6 24		
D, . . .	12 20		
E, . . .	4 48		
F, . . .	75 24		
G, . . .	34 80		
I, . . .	11 60		
K, . . .	10 60		
L, . . .	44 80		
M, . . .	29 68		
	331 16		
<i>Amounts carried forward,</i>		\$3,360 04	\$198,727 00

STATEMENT VII.

Revenue Expenses.

DETAILS 273.

MILITIA TRANSPORTATION—*Continued.*

ANNUAL DRILL— <i>Concluded.</i>		
<i>Amounts brought forward,</i>	\$3,360 04	\$198,727 00
<i>First Battalion of Light Artillery.</i>		
Henry B. Clapp, paymaster,—		
Battery B,	5 68	
<i>First Brigade.</i>		
F. S. Richardson, paymaster,—		
Signal corps,	8 40	
<i>Second Brigade.</i>		
W. H. Goff, paymaster,—		
Signal corps,	16 72	
<i>Ambulance Corps.</i>		
Myles Standish, paymaster,—		
Officers and men,	19 76	
		\$3,410 60
CAMP DUTY.		
<i>First Regiment of Heavy Artillery.</i>		
Horace B. Parker, paymaster,—		
Field and staff,	\$11 84	
Band,	7 68	
Company A,	19 62	
B,	26 84	
C,	19 62	
D,	19 62	
E,	151 20	
F,	102 48	
G,	19 20	
H,	31 20	
I,	69 44	
K,	19 20	
L,	19 20	
M,	134 62	
		\$651 36
<i>Second Regiment of Infantry.</i>		
Archibald C. Edson, paymaster,—		
Field and staff,	\$110 88	
Band,	73 92	
Company A,	54 28	
B,	187 88	
C,	54 28	
D,	197 20	
E,	172 28	
<i>Amounts carried forward,</i>	\$651 36	\$3,410 60
		\$198,727 00

STATEMENT VII.

Revenue Expenses.

DETAILS 273.

MILITIA TRANSPORTATION — *Continued.*

CAMP DUTY — <i>Continued.</i>			
<i>Amounts brought forward,</i> .		\$651 86	
Company F, . . .	\$101 92	\$3,410 60	\$198,727 00
G, . . .	178 64		
H, . . .	47 84		
I, . . .	221 84		
K, . . .	187 88		
L, . . .	250 80		
M, . . .	345 60		
	2,185 24		
<i>Fifth Regiment of Infantry.</i>			
Albert C. Warren, paymaster, —			
Field and staff, . . .	\$30 24		
Band, . . .	20 16		
Company A, . . .	54 28		
B, . . .	58 56		
C, . . .	28 08		
D, . . .	129 92		
E, . . .	63 44		
F, . . .	35 40		
G, . . .	68 20		
H, . . .	50 60		
I, . . .	67 20		
K, . . .	75 64		
L, . . .	62 40		
M, . . .	64 96		
	809 08		
<i>Sixth Regiment of Infantry.</i>			
Edward L. Tucker, paymaster, —			
Field and staff, . . .	\$14 40		
Band, . . .	9 60		
Company A, . . .	75 64		
B, . . .	88 80		
C, . . .	69 60		
D, . . .	90 28		
F, . . .	23 60		
G, . . .	68 44		
H, . . .	69 44		
I, . . .	34 56		
K, . . .	118 32		
L, . . .	47 04		
M, . . .	26 88		
	736 60		
<i>Eighth Regiment of Infantry.</i>			
James C. Barr, paymaster, —			
Field and staff, . . .	\$50 32		
Band, . . .	35 52		
<i>Amounts carried forward,</i> .		\$4,382 28	\$198,727 00

STATEMENT VII.

Revenue Expenses.

DETAILS 273.

MILITIA TRANSPORTATION — *Continued.*

CAMP DUTY — <i>Continued.</i>			
<i>Amounts brought forward,</i>		\$4,382 28	\$3,410 60 \$198,727 00
Company A, . . .	\$141 52		
B, . . .	148 84		
C, . . .	90 28		
D, . . .	74 24		
E, . . .	93 60		
F, . . .	119 56		
G, . . .	126 88		
H, . . .	90 28		
I, . . .	76 80		
K, . . .	100 80		
L, . . .	101 48		
M, . . .	56 12		
	1,906 24		
<i>Ninth Regiment of Infantry.</i>			
Henry Dobbins, paymaster,—			
Field and staff, . . .	\$30 24		
Band, . . .	20 16		
Company A, . . .	50 40		
B, . . .	49 56		
C, . . .	42 00		
D, . . .	51 52		
E, . . .	45 36		
F, . . .	101 48		
G, . . .	54 28		
H, . . .	48 72		
I, . . .	44 52		
K, . . .	48 96		
L, . . .	9 12		
M, . . .	56 84		
	653 16		
<i>First Corps of Cadets.</i>			
Charles E. Stevens, paymaster,—			
Field and staff, . . .	\$7 48		
Band, . . .	16 32		
Company A, . . .	44 88		
B, . . .	40 12		
C, . . .	45 56		
D, . . .	48 28		
	202 64		
<i>Second Corps of Cadets.</i>			
Edward A. Maloon, paymaster,—			
Field and staff, . . .	\$6 16		
Band, . . .	13 44		
<i>Amounts carried forward,</i>		\$6,544 32	\$3,410 60 \$198,727 00

STATEMENT VII.

Revenue Expenses.

DETAILS 273.

MILITIA TRANSPORTATION — *Continued.*

CAMP DUTY — <i>Continued.</i>			
<i>Amounts brought forward,</i>		\$6,544 32	\$3,410 60 \$198,727 00
Company A, . . .	\$31 36		
B, . . .	26 32		
C, . . .	24 08		
D, . . .	57 60		
	158 96		
<i>Naval Brigade.</i>			
Franklin D. Williams, paymaster,—			
Company E, . . .	\$17 60		
F, . . .	101 92		
G, . . .	107 80		
H, . . .	235 20		
	462 52		
<i>First Battalion of Cavalry.</i>			
James W. Pierce, paymaster,—			
Field and staff, . . .	\$11 76		
Band, . . .	20 16		
	31 92		
<i>Company F, Cavalry.</i>			
Frank H. Briggs, paymaster,—			
Band, . . .	33 60		
<i>First Battalion of Light Artillery.</i>			
Henry B. Clapp, paymaster,—			
Field and staff, . . .	\$20 08		
Band, . . .	41 28		
	61 36		
<i>Battery A, Second Brigade.</i>			
W. H. Goff, paymaster,—			
Band, . . .	20 16		
<i>First Brigade.</i>			
Frank H. Briggs, paymaster,—			
Field and staff, . . .	\$15 12		
Signal corps, . . .	19 32		
	34 44		
<i>Second Brigade.</i>			
W. H. Goff, paymaster,—			
Field and staff, . . .	\$15 96		
Signal corps, . . .	21 00		
	36 96		
<i>Amounts carried forward,</i>		\$7,384 24	\$3,410 60 \$198,727 00

STATEMENT VII.

Revenue Expenses.

DETAILS 273.

MILITIA TRANSPORTATION—*Concluded.*

CAMP DUTY— <i>Concluded.</i>		
<i>Amounts brought forward,</i>	\$7,384 24	\$3,410 60 \$198,727 00
<i>Ambulance Corps, First Brigade.</i>		
Myles Standish, paymaster,—		
Officers and men,	24 24	
<i>Ambulance Corps, Second Brigade,</i>		
Myles Standish, paymaster,—		
Officers and men,	21 84	
<i>Battery C, First Brigade.</i>		
H. B. Clapp, paymaster,—		
Officers and men, horses and equipments,	347 20	
<i>Special Duty.</i>		
Target practice, Battery A,	50 72	7,828 24
TRAVELLING EXPENSES.		
Officers' meetings,	\$1,618 68	
Horses and equipments to and from camp,	1,416 79	
Mustering officers and paymasters,	996 00	
Officers visiting companies,	695 40	
Board of inspection,	402 69	
Board of examiners,	379 60	
Towing U. S. S. "Minnesota,"	320 00	
Officers attending elections,	67 84	
Transportation for special service,	63 61	
Board of medical examiners,	51 64	
Use of steam launch,	47 00	
Military courts,	39 00	
Officers presiding at elections,	38 08	
Brigade commander at camp,	84	
Naval board of survey,	64	
Brigade inspector in camp,	32	6,198 13
		17,376 97
TRANSPORTATION RECAPITULATION.		
Annual drill,	\$3,410 60	
Camp duty,	7,828 24	
Officers attending meetings, paymasters, etc.,	6,198 13	\$17,376 97
<i>Amount carried forward,</i>		\$216,103 97

STATEMENT VII.

Revenue Expenses.

DETAILS 274.

DETAILS No. 274.

MILITIA RIFLE PRACTICE.

[Acts 1893, chap. 367; 1897, chap. 73.]

<i>Amount brought forward,</i>			\$216,103 97
Allowance (for qualification) :—			
First Regiment Heavy Artillery, .	\$987 00		
Second Regiment Infantry, .	1,039 50		
Fifth Regiment Infantry, .	898 50		
Sixth Regiment Infantry, .	985 50		
Eighth Regiment Infantry, .	955 50		
Ninth Regiment Infantry, .	771 00		
First Corps Cadets, .	429 00		
Naval Brigade, .	618 00		
First Battalion Cavalry, .	139 50		
		\$6,823 50	
Allowance (bounty and transportation) :—			
First Regiment Heavy Artillery, .	\$516 40		
Second Regiment Infantry, .	540 97		
Fifth Regiment Infantry, .	515 35		
Sixth Regiment Infantry, .	719 87		
Eighth Regiment Infantry, .	623 36		
Ninth Regiment Infantry, .	549 27		
Second Corps Cadets, .	156 86		
Naval Brigade, .	423 22		
		4,045 30	
Badges, .	\$1,459 28		
State rifle match, .	1,027 52		
Clerical assistance, .	375 00		
Stationery and office supplies, .	290 00		
Range hire, .	170 00		
Printing, .	158 13		
Chevrons, insignia, etc., .	153 00		
Repairing range, etc., .	123 00		
Inspecting officers, .	105 78		
Trophies, .	85 00		
Pasters, .	42 50		
Scorer's supplies, .	26 15		
Barge hire, .	20 00		
Targets, .	19 50		
Horse hire, .	15 00		
Postage, etc., .	13 90		
Markers, .	12 00		
Sundry incidentals, .	9 25		
Picture frame, .	7 00		
		4,112 01	
			14,980 81
<i>Amount carried forward,</i>			\$231,084 78

STATEMENT VII.

Revenue Expenses.

DETAILS 275 TO 277.

DETAILS No. 275.

MILITIA CAMP GROUND.

[Pub. Stat., chap. 14; Acts 1893, chap. 367; 1897, chap. 73.]

<i>Amount brought forward,</i>		\$281,084 78
Grading,	\$485 00	
Labor,	420 00	
Policing camp,	91 00	
Repairs,	8 53	
		999 53

DETAILS No. 276.

PUBLICATION OF A LIST OF MASSACHUSETTS
OFFICERS, SAILORS AND MARINES.

[Res. 1875, chap. 15; 1890, chap. 8; 1897, chap. 81; Acts 1897, chap. 73.]

Charles W. Wilson, —		
Salary,	\$1,850 00	
Expenses,	48 25	
Stationery,	4 00	
Printing,	2 65	
		1,954 05

DETAILS No. 277.

REPAIRS ON UNIFORMS.

[Acts 1893, chap. 367; 1897, chap. 73.]

Allowance for repairs to uniforms to, —		
F. S. Richardson, paymaster, First Brigade,	\$155 17	
William H. Goff, paymaster, Second Brigade,	164 16	
Horace B. Parker, paymaster, First Regiment Heavy Artillery,	1,226 36	
Archibald C. Edson, paymaster, Second Regiment Infantry,	1,156 03	
Albert C. Warren, paymaster, Fifth Regiment Infantry,	1,101 63	
Edward L. Tucker, paymaster, Sixth Regiment Infantry,	1,110 82	
James C. Barr, paymaster, Eighth Regiment Infantry,	1,118 12	
Henry Dobbins, paymaster, Ninth Regiment Infantry,	1,122 05	
<i>Amounts carried forward,</i>	\$7,154 84	\$234,038 36

STATEMENT VII.

Revenue Expenses.

DETAILS 278.

REPAIRS ON UNIFORMS — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$7,154 34	\$234,038 36
Franklin D. Williams, paymaster, Naval Brigade, . . .	666 18	
James W. Pierce, paymaster, First Battalion Cavalry, . . .	264 98	
Henry B. Clapp, paymaster, First Battalion Artillery, . . .	272 42	
Edward A. Maloon, paymaster, Second Corps Cadets, . . .	318 50	
Myles Standish, paymaster, Ambulance Corps, . . .	77 00	
		8,753 42

DETAILS No. 278.

EXPENSES, CARE, HEATING AND REPAIRS TO
NEW ARMORIES.

[Acts 1888, chap. 384; 1897, chap. 73.]

BOSTON SOUTH ARMORY.		
F. H. Whiting, armorer, . . .	\$1,200 00	
A. D. Peck, assistant armorer, . . .	800 00	
Coal, . . .	1,191 25	
Gas, . . .	524 09	
Electricity, . . .	392 30	
Building catch-basins, etc., . . .	250 00	
Building lockers, . . .	225 00	
Harness racks, . . .	195 00	
Water rates, . . .	122 90	
Sundry incidentals, . . .	87 84	
Telephone and telegrams, . . .	83 43	
Repairs, . . .	74 50	
Coverings, . . .	40 00	
Labor, . . .	28 00	
Pole and whiffletree rack, . . .	24 00	
Removing ashes, . . .	15 00	
Expressage, . . .	7 00	
Travel, . . .	4 50	
	\$5,264 81	
BOSTON EAST ARMORY.		
Thomas J. McLaughlin, armorer, \$1,200 00		
Edward W. Fitzgerald, assistant armorer, . . .	800 00	
Coal and wood, . . .	1,142 50	
Gas, . . .	399 49	
	\$5,264 81	\$242,791 78
<i>Amounts carried forward,</i> . . .		

STATEMENT VII.

Revenue Expenses.

DETAILS 278.

EXPENSES OF NEW ARMORIES — *Continued.*

<i>Amounts brought forward,</i>		\$5,264 81	\$242,791 78
Telephone and telegrams, . . . \$156 00			
Electricity, 149 82			
Water rates, 118 70			
Sundry incidentals, 57 74			
Repairs, 36 80			
Disinfectant, 25 00			
Setting glass, 12 00			
Removing snow, 7 00			
Labor, 6 00			
Paints, oils, etc., 1 50			
		4,112 55	
FITCHBURG ARMORY.			
John T. Burke, armorer, . . . \$800 00			
Gas, 427 29			
Coal and wood, 216 00			
Water rates, 44 62			
Repairs, 15 95			
Sundry incidentals, 9 75			
		1,513 61	
LAWRENCE ARMORY.			
John P. Ryan, armorer, . . . \$800 00			
Gas, 350 35			
Electric light, 241 08			
Telephone, 90 00			
Floor brushes, etc., 16 65			
Soap powder, 12 50			
Hose, 10 00			
Ash cans, etc., 8 50			
		1,529 08	
LOWELL ARMORY.			
Charles F. Carr, armorer, . . . \$900 00			
Coal, 413 00			
Gas, 277 65			
Repairs, 111 60			
Telephone and telegrams, . . . 89 30			
Sundry incidentals, 28 15			
Water rates, 18 39			
		1,838 09	
LYNN ARMORY.			
John A. Carr, armorer, . . . \$900 00			
Gas, 232 26			
Coal, 112 50			
Telephone and telegrams, . . . 49 50			
Water rates, 29 07			
Repairs, 24 44			
Sundry incidentals, 17 67			
<i>Amounts carried forward,</i>		\$14,258 14	\$242,791 78

STATEMENT VII.

Revenue Expenses.

DETAILS 279.

EXPENSES OF NEW ARMORIES — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$14,258 14	\$242,791 78
Disinfectant,	\$12 50	
Labor,	11 30	
Plumbing,	9 71	
Paints, oils, etc.	4 35	
	1,408 30	
SPRINGFIELD ARMORY.		
Edwin S. Witherell, armorer, .	\$1,000 01	
Coal,	501 41	
Gas,	269 38	
Electric light,	147 60	
Water rates,	101 79	
Telephone and telegrams, . .	90 00	
Repairs,	36 93	
Sundry incidentals,	33 80	
Removing ashes,	15 00	
Disinfectant,	5 71	
Inspection of boiler,	2 00	
	2,203 63	
WORCESTER ARMORY.		
George W. Hubbard, armorer, .	\$1,000 00	
Gas,	653 24	
Coal,	645 00	
Sundry incidentals,	53 46	
Labor,	48 00	
Water rates,	28 36	
Brushes, etc.,	16 75	
Repairs,	13 00	
	2,457 81	
FALL RIVER ARMORY.		
J. J. Farwell, armorer, . . .	\$800 00	
Coal and wood,	368 25	
Electric light,	358 40	
Water rates,	40 17	
Repairs,	27 94	
Gas,	25 62	
Sundry incidentals,	19 71	
Inspection of boiler,	2 00	
	1,642 09	
S. Dalton, visiting armories, .	29 65	
		21,994 62
DETAILS No. 279.		
U. S. S. "MINNESOTA."		
[Acts 1896, chap. 289; 1897, chap. 73.]		
Charles A. Foster, shipkeeper, . . .	\$900 00	
James H. Griffin, assistant shipkeeper, .	600 00	
Coal,	663 50	
<i>Amounts carried forward,</i> . . .	\$2,163 50	\$264,786 40

STATEMENT VII.

Revenue Expenses.

DETAILS 280 AND 281.

U. S. S. "MINNESOTA"—*Concluded.*

<i>Amounts brought forward,</i>	\$2,163 50	\$264,786 40
Repairs,	481 51	
Gas,	451 28	
Electric light,	353 45	
Telephone and telegrams,	156 00	
Water rates,	79 80	
Paints, oils, etc.,	76 75	
Removing ashes,	64 50	
Lockers,	35 00	
Freight and teaming,	28 31	
Flags,	22 00	
Sundry incidentals,	18 66	
Awnings,	13 00	
Rope,	9 89	
Brushes,	9 50	
Targets,	6 50	
		3,969 65

DETAILS No. 280.

FURNISHING NEW STATE ARMORY AT FALL RIVER.

[Res. 1896, chap. 20; Acts 1896, chap. 235.]

Lockers,	\$800 00	
Settees,	286 00	
Chairs,	184 00	
Lettering doors,	23 00	
Tables,	20 00	
Freight,	2 30	
		1,315 30

DETAILS No. 281.

JANITORS OF ARMORIES.

[Acts 1897, chaps. 253 and 313.]

<i>First Regiment of Heavy Artillery.</i>		
H. B. Parker, paymaster,—		
Company B,	\$90 97	
E,	72 78	
F,	90 97	
H,	90 97	
I,	52 00	
		\$397 69
<i>Amounts carried forward,</i>	\$397 69	\$270,071 35

STATEMENT VII.

Revenue Expenses.

DETAILS 281.

JANITORS OF ARMORIES — *Continued.*

<i>Amounts brought forward,</i> . . .	\$397 69	\$270,071 35
<i>Second Regiment of Infantry.</i>		
A. C. Edson, paymaster,—		
Company D,	\$54 58	
E,	54 58	
F,	70 00	
I,	90 97	
L,	81 37	
M,	90 97	
	442 47	
<i>Fifth Regiment of Infantry.</i>		
A. C. Warren, paymaster,—		
Company A,	\$90 97	
B,	72 78	
C,	90 97	
D,	90 97	
E,	90 97	
F,	90 97	
G,	90 97	
H,	90 97	
I,	90 97	
K,	90 97	
L,	90 97	
M,	90 97	
	1,073 45	
<i>Sixth Regiment of Infantry.</i>		
Edward L. Tucker, paymaster,—		
Company A,	\$90 97	
E,	50 00	
F,	90 97	
H,	90 97	
I,	90 97	
K,	90 97	
L,	90 97	
M,	90 97	
	686 79	
<i>Eighth Regiment of Infantry.</i>		
James C. Barr, paymaster,—		
Company A,	\$90 97	
B,	78 60	
C,	90 97	
E,	90 97	
F,	75 67	
H,	90 97	
K,	90 97	
M,	90 97	
	700 09	
<i>Amounts carried forward,</i> . . .	\$3,300 49	\$270,071 35

STATEMENT VII.

Revenue Expenses.

DETAILS 282.

JANITORS OF ARMORIES — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$3,300 49	\$270,071 85
<i>Ninth Regiment of Infantry.</i>		
Henry Dobbins, paymaster, —		
Company D,	\$90 97	
K,	90 97	
L,	90 97	
	272 91	
<i>First Corps of Cadets.</i>		
Charles E. Stevens, paymaster, —		
Company A,	\$74 16	
B,	90 97	
C,	90 97	
D,	64 51	
	320 61	
<i>Second Corps of Cadets.</i>		
Edward A. Maloon, paymaster, —		
Company A,	\$90 97	
B,	90 97	
C,	90 97	
	272 91	
<i>First Battalion of Cavalry.</i>		
James W. Pierce, paymaster, —		
Company A,	\$90 97	
D,	90 97	
	181 94	
<i>Naval Brigade.</i>		
Franklin D. Williams, paymaster, —		
Company G,	90 97	
		4,439 83

DETAILS No. 282.

SURGEON-GENERAL'S DEPARTMENT.

[Pub. Stat., chap. 14, sect. 17; Acts 1893, chap. 367; 1897, chap. 73.]

SURGEON-GENERAL.		
Robert A. Blood,	\$1,200 00	
CONTINGENT EXPENSES.		
Labor,	\$545 94	
Hospital tents,	340 00	
Medicines and hospital supplies, .	229 71	
Printing,	132 96	
Clerical services,	120 00	
<i>Amounts carried forward,</i> . . .	\$1,200 00	\$274,511 18

STATEMENT VII.

Revenue Expenses.

DETAILS 282.

SURGEON-GENERAL'S DEPARTMENT — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$1,200 00	\$274,511 18
Expenses as delegate, . . . \$107 00		
Repairing ambulance, . . . 75 00		
Renewing kits, . . . 52 00		
Travel, . . . 45 50		
Repairs, . . . 31 99		
Publications, . . . 28 40		
Expressage, freight, etc., . . 26 10		
Disinfectant, . . . 20 12		
Stationery and office supplies, . 19 08		
Sundry incidentals, . . . 15 66		
Postage, . . . 15 52		
Picture frames, etc., . . . 15 36		
Cloth for bandages, . . . 11 38		
Typewriting, . . . 10 00		
Accident cases, . . . 9 00		
Tables, . . . 6 25		
Painting, . . . 3 75		
	1,860 72	3,060 72
Total military expenses, 1897, . . .		\$277,571 90

STATEMENT VII.

Revenue Expenses.

DETAILS 283.

EXPENSES RESULTING FROM THE WAR OF THE REBELLION.

DETAILS No. 283.

STATE AND MILITARY AID.

[Acts 1892, chap. 184; 1894, chaps. 279 and 301; 1896, chap. 279; 1897, chaps. 24 and 164.]

[Being amount reimbursed to cities and towns for aid paid during the year 1896.]

BARNSTABLE COUNTY.			
	Acts 1894, Chap. 301.	Acts 1894, Chap. 279.	
Barnstable,	\$1,689 00	—	\$9,288 50
Bourne,	616 00	\$12 00	
Brewster,	252 00	—	
Chatham,	1,001 00	60 00	
Dennis,	993 50	—	
Eastham,	12 00	—	
Falmouth,	302 00	—	
Harwich,	1,357 00	—	
Mashpee,	180 00	36 00	
Orleans,	315 00	—	
Provincetown,	800 00	200 00	
Sandwich,	616 00	12 00	
Truro,	256 00	—	
Wellfleet,	130 00	—	
Yarmouth,	393 00	57 00	
	\$8,911 50	\$377 00	
BERKSHIRE COUNTY.			\$9,288 50
Adams,	\$720 00	\$57 00	
Becket,	349 00	6 00	
Cheshire,	275 00	—	
Clarksburg,	115 00	—	
Dalton,	872 00	—	
Egremont,	48 00	—	
Florida,	44 00	—	
Great Barrington,	1,012 00	—	
Hancock,	84 00	—	
Hinsdale,	282 00	—	
Amount carried forward,			\$9,288 50

STATEMENT VII.

Revenue Expenses.

DETAILS 283.

STATE AND MILITARY AID — *Continued.*

BERKSHIRE COUNTY — <i>Concluded.</i>			
	Acts 1894, Chap. 301.	Acts 1894, Chap. 279.	
<i>Amount brought forward,</i>			\$9,288 50
Lanesborough,	\$228 00	\$24 00	
Lee,	794 00	21 00	
Lenox,	72 00	108 00	
Monterey,	442 00	—	
New Ashford,	53 00	36 00	
New Marlborough,	305 00	33 00	
North Adams,	1,688 50	148 00	
Otis,	84 00	—	
Peru,	28 00	—	
Pittsfield,	2,491 00	—	
Richmond,	48 00	—	
Sandisfield,	234 00	—	
Savoy,	124 00	—	
Sheffield,	754 00	36 00	
Stockbridge,	830 00	72 00	
Tyringham,	72 00	36 00	
West Stockbridge,	96 00	—	
Williamstown,	430 00	48 00	
Windsor,	84 00	—	
	\$12,658 50	\$625 00	13,283 50
BRISTOL COUNTY.			
Acushnet,	\$204 00	—	
Attleborough,	1,384 00	\$197 00	
Berkley,	359 00	—	
Dartmouth,	558 00	60 00	
Dighton,	488 00	—	
Easton,	1,923 00	84 46	
Fairhaven,	1,183 00	156 00	
Fall River,	6,043 00	142 00	
Freetown,	808 00	—	
Mansfield,	1,028 00	105 50	
New Bedford,	9,371 50	1,261 00	
Norton,	1,095 50	—	
North Attleborough,	368 00	—	
Raynham,	1,082 00	60 00	
Rehoboth,	200 00	12 00	
Seekonk,	177 50	58 50	
Somerset,	198 00	72 00	
<i>Amount carried forward,</i>			\$22,572 00

STATEMENT VII.

Revenue Expenses.

DETAILS 283.

STATE AND MILITARY AID—*Continued.*

BRISTOL COUNTY— <i>Concluded.</i>			
	Acts 1894, Chap. 301.	Acts 1894, Chap. 279.	
<i>Amount brought forward,</i>			\$22,572 00
Swanзей,	\$214 00	—	
Taunton,	6,252 00	\$336 00	
Westport,	524 00	—	
	\$33,460 50	\$2,544 46	86,004 96
DUKES COUNTY.			
Chilmark,	\$48 00	—	
Cottage City,	494 00	—	
Edgartown,	586 00	—	
Tisbury,	91 33	\$20 00	
West Tisbury,	180 00	—	
	\$1,399 33	\$20 00	1,419 33
ESSEX COUNTY.			
Amesbury,	\$1,632 00	\$72 00	
Andover,	1,877 00	96 00	
Beverly,	3,826 00	705 00	
Boxford,	144 00	—	
Bradford,	1,542 00	229 00	
Danvers,	3,334 00	309 00	
Essex,	761 00	46 00	
Georgetown,	3,500 00	360 00	
Gloucester,	8,243 50	1,081 00	
Groveland,	1,248 00	90 00	
Hamilton,	242 00	—	
Haverhill,	7,287 50	1,179 00	
Ipswich,	2,570 00	48 00	
Lawrence,	5,214 00	435 00	
Lynn,	20,304 00	2,476 00	
Lynnfield,	180 00	72 00	
Manchester,	949 00	106 00	
Marblehead,	4,819 00	480 00	
Merrimac,	624 00	120 00	
<i>Amount carried forward,</i>			\$59,996 29

STATEMENT VII.

Revenue Expenses.

DETAILS 283.

STATE AND MILITARY AID — *Continued.*

Essex County — <i>Concluded.</i>			
	Acts 1894, Chap. 301.	Acts 1894, Chap. 279.	
<i>Amount brought forward,</i>			\$59,996 29
Methuen,	\$998 00	\$162 00	
Middleton,	408 00	—	
Nahant,	179 00	—	
Newbury,	2,275 00	198 96	
Newburyport,	7,167 50	372 96	
North Andover,	472 00	48 00	
Peabody,	3,705 00	145 97	
Rockport,	1,490 00	205 00	
Rowley,	1,565 50	145 00	
Salem,	13,029 50	1,136 00	
Salisbury,	618 00	86 00	
Saugus,	1,301 00	14 00	
Swampscott,	1,512 00	296 50	
Topsfield,	1,072 00	—	
Wenham,	312 00	158 00	
West Newbury,	1,159 00	373 75	
	\$105,555 50	\$11,246 14	116,801 64
FRANKLIN COUNTY.			
Ashfield,	\$276 00	—	
Bernardston,	96 00	—	
Buckland,	352 00	—	
Charlemont,	196 00	—	
Colrain,	296 00	\$146 00	
Conway,	504 00	—	
Deerfield,	686 00	—	
Erving,	316 00	—	
Gill,	292 00	—	
Greenfield,	1,742 00	90 00	
Hawley,	192 00	36 00	
Leverett,	550 00	—	
Leyden,	140 00	—	
Monroe,	48 00	—	
Montague,	1,366 00	96 00	
New Salem,	882 00	—	
Northfield,	204 00	36 00	
Orange,	1,285 50	99 00	
Shelburne,	401 00	—	
Shutesbury,	696 00	—	
<i>Amount carried forward,</i>			\$176,797 93

STATEMENT VII.

Revenue Expenses.

DETAILS 283.

STATE AND MILITARY AID—*Continued.*

FRANKLIN COUNTY— <i>Concluded.</i>			
	Acts 1894, Chap. 301.	Acts 1894, Chap. 279.	
<i>Amount brought forward,</i>	.	.	\$176,797 93
Sunderland,	\$49 50	—	
Warwick,	276 00	—	
Wendell,	272 00	—	
Whately,	294 00	—	
	\$11,415 00	\$503 00	11,918 00
HAMPDEN COUNTY.			
Agawam,	\$180 00	\$72 00	
Blandford,	273 00	165 00	
Brimfield,	529 00	4 00	
Chester,	330 00	—	
Chicopee,	999 00	328 00	
Granville,	569 00	10 00	
Hampden,	466 00	48 00	
Holland,	48 00	—	
Holyoke,	1,811 00	60 00	
Ludlow,	204 00	—	
Monson,	748 00	54 00	
Montgomery,	132 00	—	
Palmer,	829 00	229 50	
Russell,	257 50	—	
Southwick,	312 00	—	
Springfield,	7,060 83	697 50	
Tolland,	80 00	—	
Wales,	48 00	—	
Westfield,	3,235 00	239 00	
West Springfield,	556 00	12 00	
Wilbraham,	240 00	21 00	
	\$18,907 33	\$1,940 00	20,847 33
HAMPSHIRE COUNTY.			
Amherst,	\$1,101 00	\$33 00	
Belchertown,	1,112 00	166 00	
Chesterfield,	576 00	26 00	
Cummington,	236 50	—	
Easthampton,	764 00	12 00	
<i>Amount carried forward,</i>	.	.	\$209,563 26

STATEMENT VII.

Revenue Expenses.

DETAILS 283.

STATE AND MILITARY AID — *Continued.*

HAMPSHIRE COUNTY — <i>Concluded.</i>			
	Acts 1894, Chap. 301.	Acts 1894, Chap. 279.	
<i>Amount brought forward,</i>			\$209,568 26
Enfield,	\$324 00	-	
Goshen,	192 00	-	
Granby,	192 00	-	
Greenwich,	141 00	-	
Hadley,	232 00	-	
Hatfield,	24 00	-	
Huntington,	544 00	-	
Middlefield,	160 00	-	
Northampton,	3,079 00	\$44 00	
Pelham,	216 00	40 00	
Plainfield,	324 00	-	
Prescott,	236 00	-	
Southampton,	282 00	132 96	
South Hadley,	444 00	-	
Ware,	962 00	118 50	
Westhampton,	12 00	-	
Williamsburg,	580 00	90 00	
Worthington,	92 00	-	
	\$11,825 50	\$662 46	12,487 96
MIDDLESEX COUNTY.			
Acton,	\$624 00	\$91 50	
Arlington,	628 00	-	
Ashby,	444 00	-	
Ashland,	1,024 00	36 00	
Ayer,	500 00	-	
Bedford,	132 00	-	
Belmont,	48 00	12 00	
Billerica,	770 00	12 50	
Burlington,	220 00	-	
Cambridge,	12,221 00	1,074 87	
Carlisle,	180 00	-	
Chelmsford,	873 00	90 00	
Concord,	573 00	72 50	
Dracut,	130 00	120 00	
Dunstable,	48 00	-	
Everett,	3,363 00	-	
Framingham,	2,518 00	302 00	
Groton,	584 00	8 00	
<i>Amount carried forward,</i>			\$222,051 22

STATEMENT VII.

Revenue Expenses.

DETAILS 283.

STATE AND MILITARY AID—Continued.

MIDDLESEX COUNTY—Concluded.			
	Acts 1894, Chap. 801.	Acts 1894, Chap. 279.	
<i>Amount brought forward,</i>			\$222,051 22
Holliston,	\$1,916 00	\$93 25	
Hopkinton,	1,874 00	84 00	
Hudson,	1,035 00	200 00	
Lexington,	359 00	—	
Lincoln,	—	48 00	
Littleton,	144 00	—	
Lowell,	13,990 00	3,149 50	
Malden,	4,106 50	294 00	
Marlborough,	2,785 00	195 50	
Maynard,	306 00	—	
Medford,	2,332 00	262 00	
Melrose,	2,616 00	292 50	
Natick,	5,045 00	404 25	
Newton,	2,037 00	154 00	
North Reading,	840 00	154 50	
Pepperell,	550 00	17 00	
Reading,	1,692 00	99 00	
Sherborn,	190 00	—	
Shirley,	486 00	8 00	
Somerville,	8,338 00	250 00	
Stoneham,	3,584 00	214 00	
Stow,	94 00	—	
Sudbury,	287 00	39 00	
Tewksbury,	168 00	48 00	
Townsend,	1,536 00	36 00	
Tyngsborough,	48 00	—	
Wakefield,	2,070 00	395 00	
Waltham,	2,669 00	433 50	
Watertown,	509 00	220 00	
Wayland,	996 00	84 00	
Westford,	982 00	135 00	
Weston,	192 00	48 00	
Wilmington,	180 00	28 00	
Winchester,	400 00	—	
Woburn,	3,672 00	195 00	
	\$92,908 50	\$9,399 87	102,308 37
NANTUCKET COUNTY.			
Nantucket,	\$3,270 50	\$81 00	3,351 50
<i>Amount carried forward,</i>			\$327,711 09

STATEMENT VII.

Revenue Expenses.

DETAILS 283.

STATE AND MILITARY AID — *Continued.*

NORFOLK COUNTY.			
	Acts 1894, Chap. 301.	Acts 1894, Chap. 279.	
<i>Amount brought forward,</i>			\$327,711 09
Avon,	\$468 00	\$60 00	
Bellingham,	659 00	30 00	
Braintree,	2,134 00	88 00	
Brookline,	408 00	124 00	
Canton,	668 00	24 00	
Cohasset,	429 00	105 00	
Dedham,	1,278 00	90 00	
Dever,	378 00	—	
Foxborough,	770 00	24 00	
Franklin,	1,038 00	126 00	
Holbrook,	1,076 00	80 00	
Hyde Park,	1,254 00	90 00	
Medfield,	121 00	36 00	
Medway,	1,913 00	204 00	
Millis,	336 00	32 00	
Milton,	884 00	14 00	
Needham,	278 00	30 00	
Norfolk,	244 00	—	
Norwood,	148 00	—	
Quincy,	3,038 00	360 00	
Randolph,	2,724 00	236 00	
Sharon,	768 00	60 00	
Stoughton,	2,594 00	184 50	
Walpole,	318 00	25 00	
Wellesley,	172 00	—	
Weymouth,	6,182 00	364 05	
Wrentham,	453 00	15 00	
	\$30,728 00	\$2,401 55	33,129 55
PLYMOUTH COUNTY.			
Abington,	\$2,032 00	\$236 96	
Bridgewater,	806 00	40 00	
Brockton,	10,020 00	830 00	
Carver,	353 00	48 00	
Duxbury,	1,626 50	164 00	
East Bridgewater,	1,268 00	152 00	
Halifax,	574 00	56 25	
Hanover,	1,584 00	269 37	
Hanson,	730 00	24 00	
<i>Amount carried forward,</i>			\$360,840 64

STATEMENT VII.

Revenue Expenses.

DETAILS 283.

STATE AND MILITARY AID—*Continued.*

PLMOUTH COUNTY— <i>Concluded.</i>			
	Acts 1894, Chap. 301.	Acts 1894, Chap. 279.	
<i>Amount brought forward,</i>			\$960,840 64
Hingham,	\$2,256 60	\$218 00	
Hull,	124 00	72 00	
Kingston,	373 00	69 50	
Lakeville,	556 00	—	
Marion,	485 00	—	
Marshfield,	2,352 50	—	
Mattapoisett,	172 00	—	
Middleborough,	3,991 00	431 00	
Norwell,	1,606 00	60 00	
Pembroke,	1,853 00	9 00	
Plymouth,	3,841 50	416 96	
Plympton,	652 00	48 00	
Rochester,	484 00	34 00	
Rockland,	2,369 00	357 00	
Scituate,	2,005 00	—	
Wareham,	2,618 00	22 00	
West Bridgewater,	1,557 00	—	
Whitman,	3,469 50	135 00	
	\$49,758 60	\$3,693 04	53,451 64
SUFFOLK COUNTY.			
Boston,	\$129,631 29	\$15,335 31	
Chelsea,	10,537 00	369 00	
Revere,	1,187 00	72 00	
Winthrop,	237 00	—	
	\$141,592 29	\$15,776 31	157,368 60
WORCESTER COUNTY.			
Ashburnham,	\$1,170 00	—	
Athol,	2,993 00	\$96 00	
Auburn,	226 00	36 00	
Barre,	212 00	—	
Berlin,	328 00	—	
Blackstone,	1,128 00	208 00	
Bolton,	389 00	—	
<i>Amount carried forward,</i>			\$571,660 88

STATEMENT VII.

Revenue Expenses.

DETAILS 283.

STATE AND MILITARY AID—*Continued.*

WORCESTER COUNTY— <i>Continued.</i>			
	Acts 1894, Chap. 301.	Acts 1894, Chap. 279.	
<i>Amount brought forward,</i>			\$571,660 88
Boylston,	\$52 00	—	
Brookfield,	910 00	\$120 96	
Charlton,	222 00	162 73	
Clinton,	1,780 00	68 00	
Dana,	324 00	—	
Douglas,	903 00	—	
Dudley,	224 00	72 00	
Fitchburg,	4,581 00	—	
Gardner,	904 00	—	
Grafton,	806 00	82 00	
Hardwick,	364 00	120 97	
Harvard,	120 00	—	
Holden,	416 00	15 00	
Hopedale,	238 00	—	
Hubbardston,	899 00	24 00	
Lancaster,	625 00	—	
Leicester,	1,010 00	—	
Leominster,	2,355 00	114 00	
Lunenburg,	491 00	—	
Mendon,	429 00	16 00	
Milford,	6,088 00	324 00	
Millbury,	848 00	24 00	
New Braintree,	—	48 00	
Northborough,	189 00	24 00	
Northbridge,	620 00	—	
North Brookfield,	716 00	32 00	
Oakham,	237 00	—	
Oxford,	906 00	45 00	
Paxton,	48 00	—	
Petersham,	400 00	—	
Phillipston,	244 00	—	
Princeton,	278 00	—	
Royalston,	176 00	—	
Rutland,	298 00	35 50	
Shrewsbury,	542 00	—	
Southborough,	388 00	45 00	
Southbridge,	780 00	60 00	
Spencer,	2,146 00	96 00	
Sterling,	416 00	22 00	
Sturbridge,	408 00	—	
Sutton,	1,302 00	96 00	
Templeton,	843 00	—	
Upton,	750 00	48 00	
<i>Amount carried forward,</i>			\$571,660 88

STATEMENT VII.

Revenue Expenses.

DETAILS 283.

STATE AND MILITARY AID — *Continued.*

WORCESTER COUNTY — <i>Concluded.</i>			
	Acts 1894, Chap. 301.	Acts 1894, Chap. 379.	
<i>Amount brought forward,</i>			\$571,660 88
Uxbridge,	\$535 00	\$51 50	
Warren,	956 00	123 00	
Webster,	1,360 00	72 00	
Westborough,	1,978 00	62 00	
West Boylston,	720 50	123 00	
West Brookfield,	727 50	—	
Westminster,	656 00	—	
Winchendon,	1,198 00	74 00	
Worcester,	9,071 00	291 00	
	\$59,964 00	\$2,831 66	62,795 66
RECAPITULATION BY COUNTIES.			
County of Barnstable,	\$9,288 50		
of Berkshire,	13,283 50		
of Bristol,	36,004 96		
of Dukes,	1,419 33		
of Essex,	116,801 64		
of Franklin,	11,918 00		
of Hampden,	20,847 33		
of Hampshire,	12,487 96		
of Middlesex,	102,308 37		
of Nantucket,	3,351 50		
of Norfolk,	33,129 55		
of Plymouth,	53,451 64		
of Suffolk,	157,368 60		
of Worcester,	62,795 66		
		\$634,456 54	
BURIAL OF SOLDIERS.			
[Acts 1896, chap. 279.]			
THIRD CLASS.		Acts 1896, Chap. 279.	
BARNSTABLE COUNTY.			
Harwich,	\$35 00		
Wellfleet,	35 00		
		\$70 00	
<i>Amounts carried forward,</i>		\$70 00	\$634,456 54

STATEMENT VII.

Revenue Expenses.

DETAILS 283.

STATE AND MILITARY AID — *Continued.*

THIRD CLASS — <i>Continued.</i>	Acts 1894, Chap. 379.	
<i>Amounts brought forward,</i> . . .	\$70 00	\$634,456 54
BERKSHIRE COUNTY.		
Adams,	\$35 00	
Becket,	35 00	
North Adams,	175 00	
Pittsfield,	105 00	
West Stockbridge,	35 00	
385 00		
BRISTOL COUNTY.		
Attleborough,	\$35 00	
Dighton,	35 00	
Mansfield,	70 00	
New Bedford,	490 00	
Norton,	35 00	
Raynham,	35 00	
Rehoboth,	35 00	
Taunton,	315 00	
1,050 00		
ESSEX COUNTY.		
Amesbury,	\$35 00	
Beverly,	210 00	
Danvers,	70 00	
Essex,	70 00	
Georgetown,	70 00	
Gloucester,	245 00	
Groveland,	70 00	
Haverhill,	385 00	
Ipswich,	70 00	
Lynn,	700 00	
Lynnfield,	34 00	
Marblehead,	280 00	
Merrimac,	35 00	
Methuen,	35 00	
Newburyport,	70 00	
Peabody,	70 00	
Rockport,	35 00	
Rowley,	35 00	
Salem,	525 00	
Swampscott,	35 00	
3,079 00		
FRANKLIN COUNTY.		
Ashfield,	\$35 00	
Deerfield,	35 00	
Greenfield,	33 00	
Montague,	33 00	
136 00		
<i>Amounts carried forward,</i> . . .	\$4,720 00	\$634,456 54

STATEMENT VII.

Revenue Expenses.

DETAILS 283.

STATE AND MILITARY AID—Continued.

THIRD CLASS—Continued.		Acts 1896, Chap. 279.	
<i>Amounts brought forward,</i> . . .		\$4,720 00	\$634,456 54
HAMPDEN COUNTY.			
Blandford,	\$35 00		
Brimfield,	70 00		
Chicopee,	35 00		
Hampden,	33 50		
Holyoke,	35 00		
Palmer,	54 00		
Springfield,	245 00		
Westfield,	35 00		
		542 50	
HAMPSHIRE COUNTY.			
Amherst,	\$70 00		
Belchertown,	35 00		
Easthampton,	35 00		
Northampton,	35 00		
South Hadley,	35 00		
Ware,	35 00		
Williamsburg,	35 00		
Worthington,	35 00		
		315 00	
MIDDLESEX COUNTY.			
Acton,	\$35 00		
Arlington,	35 00		
Ashby,	35 00		
Cambridge,	420 00		
Everett,	105 00		
Framingham,	175 00		
Lexington,	35 00		
Lincoln,	28 00		
Lowell,	455 00		
Malden,	70 00		
Marlborough,	70 00		
Medford,	140 00		
Melrose,	35 00		
Natick,	105 00		
Reading,	35 00		
Somerville,	315 00		
Stoneham,	35 00		
Townsend,	35 00		
Waltham,	105 00		
Wilmington,	35 00		
Woburn,	70 00		
		2,373 00	
<i>Amounts carried forward,</i> . . .		\$7,950 50	\$634,456 54

STATEMENT VII.

Revenue Expenses.

DETAILS 283.

STATE AND MILITARY AID — *Continued.*

THIRD CLASS — <i>Continued.</i>		Acts 1896, Chap 279.	
<i>Amounts brought forward,</i> . . .		\$7,950 50	\$634,456 54
NORFOLK COUNTY.			
Avon,	\$35 00		
Brookline,	140 00		
Dedham,	105 00		
Franklin,	35 00		
Holbrook,	35 00		
Hyde Park,	35 00		
Needham,	35 00		
Quincy,	105 00		
Randolph,	35 00		
Stoughton,	70 00		
Wellesley,	25 00		
Weymouth,	70 00		
		725 00	
PLYMOUTH COUNTY.			
Abington,	\$35 00		
Brockton,	315 00		
Duxbury,	35 00		
East Bridgewater,	70 00		
Halifax,	35 00		
Hanson,	35 00		
Hingham,	105 00		
Middleborough,	105 00		
Pembroke,	35 00		
Scituate,	35 00		
Wareham,	35 00		
Whitman,	35 00		
		875 00	
SUFFOLK COUNTY.			
Boston,	\$4,680 00		
Chelsea,	811 00		
Revere,	140 00		
		5,631 00	
WORCESTER COUNTY.			
Athol,	\$35 00		
Barre,	35 00		
Blackstone,	70 00		
Bolton,	33 00		
Fitchburg,	30 00		
Gardner,	70 00		
Holden,	70 00		
Hubbardston,	35 00		
Leicester,	70 00		
Leominster,	35 00		
Millbury,	70 00		
North Brookfield,	35 00		
<i>Amounts carried forward,</i> . . .		\$15,181 50	\$634,456 54

STATEMENT VII.

Revenue Expenses.

DETAILS 284.

STATE AND MILITARY AID—*Concluded.*

THIRD CLASS — <i>Concluded.</i>		Acts 1896, Chap. 279.	
<i>Amounts brought forward,</i> . . .		\$15,181 50	\$634,456 54
Northborough,	. . . . . \$35 00		
Northbridge,	. . . . . 70 00		
Oxford,	. . . . . 35 00		
Southborough,	. . . . . 70 00		
Spencer,	. . . . . 175 00		
Sterling,	. . . . . 24 50		
Sutton,	. . . . . 30 00		
Upton,	. . . . . 33 00		
Uxbridge,	. . . . . 60 00		
Westborough,	. . . . . 35 00		
Winchendon,	. . . . . 26 75		
Worcester,	. . . . . 314 50		
		1,496 75	16,678 25
<i>Amount reimbursed under,—</i>			
Acts 1894, chap. 301,	. . . . . \$582,355 05		
Acts 1894, chap. 279,	. . . . . 52,101 49		
Acts 1896, chap. 279,	. . . . . 16,678 25		
		\$651,134 79	
DETAILS No. 284.			
COMMISSIONERS OF STATE AID.			
[Acts 1892, chap. 291; 1894, chaps. 279 and 301; 1897, chap. 24.]			
COMMISSIONERS.			
John W. Kimball,	} without compensation.		
Samuel Dalton,			
Charles W. Hastings,		\$2,500 00	
CLERKS.			
Amos H. Fairbanks,	. . . . . \$1,300 00		
E. Florence Varney,	. . . . . 825 00		
Lida B. Graham,	. . . . . 800 00		
Alice S. Roberts,	. . . . . 600 00		
		3,525 00	
AGENTS.			
William P. Iunis,—			
Salary,	. . . . . \$1,300 00		
Travel,	. . . . . 132 41		
		\$1,432 41	
<i>Amounts carried forward,</i> . . .		\$6,025 00	\$651,134 79

STATEMENT VII.

Revenue Expenses.

DETAILS 285.

COMMISSIONERS OF STATE AID—*Concluded.*

<i>Amounts brought forward,</i> . . .	\$6,025 00	\$651,184 79
Edwin C. Stone,—		
Salary, \$1,800 00		
Travel, 172 25		
	\$1,472 25	
Francis A. Bicknell,—		
Salary, 1,800 00		
Lena G. Bayley,—		
Salary, \$800 00		
Travel, 39 79		
	839 79	
	5,044 45	
CONTINGENT EXPENSES.		
Postage, \$50 00		
Stationery and office supplies, . . 30 13		
Telephone and telegrams, . . . 21 02		
Printing, 11 29		
Directory, 5 50		
Typewriter supplies, 4 50		
Pathfinder, 3 00		
	125 44	
POSTAGE, PRINTING AND STATIONERY ON ACCOUNT OF STATE AND MILITARY AID.		
Postage, expressage, etc., . . . \$259 76		
Printing, 202 65		
Stationery and office supplies, . . 32 02		
	494 43	
		11,689 32

DETAILS No. 285.

STATE PENSION AGENT.

[Acts 1888, chap. 396; 1891, chap. 196; 1897, chap. 36.]

AGENT.		
Joseph B. Parsons, salary,	\$2,000 00	
CLERKS.		
Benjamin A. Sawyer, salary, . \$1,750 00		
Louisa C. Evans, salary, . . . 900 00		
Eva B. Holbrook, 600 00		
Extra clerical services, . . . 117 00		
	3,367 00	
CONTINGENT EXPENSES.		
Postage, \$375 50		
Travel to Washington, D. C., . . 350 00		
Card index, 270 00		
Stationery and office supplies, . . 223 93		
<i>Amounts carried forward,</i> . . .	\$5,367 00	\$662,824 11

STATEMENT VII.

Revenue Expenses.

DETAILS 286 TO 289.

STATE PENSION AGENT—*Concluded.*

<i>Amounts brought forward,</i>	\$5,367 00	\$662,824 11
Printing,	\$102 55	
Typewriter and supplies,	66 90	
Directory,	5 60	
	1,394 38	6,761 38
DETAILS No. 286.		
MASSACHUSETTS SOLDIERS' HOME.		
[Acts 1897, chap. 279.]		
Paid trustees amount of appropriation,	\$35,000 00	
Paid trustees amount received from the United States,	28,916 00	63,916 00
DETAILS No. 287.		
INDEXING WAR RECORDS.		
[Res. 1897, chap. 49; Acts 1897, chap. 432.]		
William H. Alline, services,	\$1,800 00	
Joseph W. Paine, services,	600 00	2,400 00
DETAILS No. 288.		
BOUNTIES TO MASSACHUSETTS VOLUNTEERS.		
[Acts 1897, chaps. 179 and 279.]		
Edward B. Robins, services,	\$300 00	
Printing,	65 26	
Stationery and office supplies,	31 65	396 91
DETAILS No. 289.		
PRESERVING WAR RECORDS.		
[Res. 1897, chap. 75; Acts 1897, chap. 476.]		
Binding,		1,587 75
Total war expenses, 1897,		\$797,886 15

STATEMENT VII.

Revenue Expenses.

DETAILS 290.

REFORMATORY AND CORRECTIONAL.

DETAILS No. 290.

DISTRICT POLICE.

[Pub. Stat., chap. 103; Acts 1887, chaps. 127 and 256; 1888, chaps. 389 and 426; 1890, chap. 137; 1891, chaps. 302 and 357; 1892, chaps. 128 and 249; 1894, chap. 281; 1895, chaps. 396 and 418; 1896, chap. 546; 1897, chaps. 34, 288, 313 and 364.]

POLICE.	Compensation.	Travelling Expenses.	Total.	
CHIEF				
Rufus R. Wade, .	\$2,500 00	\$128 27	\$2,628 27	
INSPECTORS.				
Lewis F. F. Abbott, .	1,500 00	319 97	1,819 97	
Louis Amell, .	1,500 00	554 25	2,054 25	
Henry J. Bardwell, .	1,500 00	264 88	1,764 88	
Edwin Y. Brown, .	1,500 00	240 37	1,740 37	
Charles E. Burfitt, .	1,500 00	396 26	1,896 26	
Warren S. Buxton, .	1,500 00	390 38	1,890 38	
Ansel J. Cheney, .	1,500 00	525 96	2,025 96	
David H. Dyer, .	1,500 00	404 64	1,904 64	
Joseph M. Dyson, .	1,500 00	575 03	2,075 03	
Charles Ferguson, .	1,500 00	430 44	1,930 44	
John E. Foulds, .	1,500 00	348 53	1,848 53	
John E. Griffin, .	1,500 00	212 55	1,712 55	
Joseph Halstrick, .	1,500 00	223 05	1,723 05	
Thomas Hawley, .	1,500 00	367 09	1,867 09	
James R. Howes, .	1,500 00	603 20	2,103 20	
John H. Kazar, .	1,500 00	419 25	1,919 25	
John L. Knight, .	1,500 00	440 68	1,940 68	
George A. Lord, .	1,500 00	644 34	2,144 34	
Frederick W. Merriam, .	1,500 00	708 62	2,208 62	
Joseph A. Moore, .	1,500 00	403 03	1,903 03	
Isaac S. Mullen, .	1,500 00	135 26	1,635 26	
John H. Plunkett, .	1,500 00	131 17	1,631 17	
Edward B. Putnam, .	1,500 00	438 57	1,938 57	
John J. Sheehan, .	1,500 00	598 48	2,098 48	
Malcolm Sillars, .	1,500 00	287 57	1,787 57	
Henry Splaine, .	1,500 00	227 55	1,727 55	
John F. Tierney, .	1,500 00	391 36	1,891 36	
Frank C. Wasley, .	1,500 00	270 85	1,770 85	
John T. White, .	1,500 00	397 93	1,897 93	
Fanny B. Ames, .	1,000 00	82 30	1,082 30	
Mary E. Halley, .	1,000 00	517 63	1,517 63	

STATEMENT VII.

Revenue Expenses.

DETAILS 290.

DISTRICT POLICE—*Concluded.*

POLICE.	Compensation.	Travelling Expenses.	Total.	
INSPECTOR OF INLAND FISHERIES.				
William H. Proctor,	\$1,500 00	\$411 93	\$1,911 93	
DETECTIVES.				
Josiah A. Bean, .	1,500 00	566 88	2,066 88	
Thomas A. Dexter, .	1,500 00	412 05	1,912 05	
Daniel W. Hammond,	1,500 00	811 47	2,311 47	
Alfred B. Hodges, .	1,500 00	604 51	2,104 51	
Simeon F. Letteney, .	1,500 00	614 72	2,114 72	
Benson Munyan, .	1,500 00	495 51	1,995 51	
Peleg F. Murray, .	1,500 00	566 58	2,066 58	
George C. Neal, .	1,500 00	474 59	1,974 59	
Moses H. Pease, .	1,500 00	640 73	2,140 73	
George C. Pratt, .	1,500 00	677 31	2,177 31	
Frederick A. Rhoades,	1,500 00	621 84	2,121 84	
Jophanus H. Whitney,	1,500 00	827 90	2,327 90	
	\$67,500 00	\$19,805 48	\$87,305 48	
CLERKS.				
James P. Campbell, . . .	\$1,500 00			
James W. Hoitt, . . .	1,000 00			
			2,500 00	
INCIDENTAL AND CONTINGENT.				
Printing,	\$726 16			
Postage,	448 56			
Extra clerical services, . . .	194 00			
Telephone and telegrams, . .	152 80			
Upright engines,	120 00			
Stationery and office supplies, .	112 63			
Pathfinder,	48 00			
Engine,	40 00			
Test pumps,	31 25			
Gauge tester,	30 00			
Newspapers, etc.,	24 00			
Thermometers and repairs, . .	12 75			
Typewriter and repairs, . . .	11 40			
Directories,	11 00			
Numbering stamp,	10 00			
			1,972 55	
Total expenses of District Police, 1897, .				\$91,778 03
Amount carried forward,				\$91,778 03

STATEMENT VII.

Revenue Expenses.

DETAILS 291 AND 292.

DETAILS No. 291.

GENERAL SUPERINTENDENT OF PRISONS.

[Acts 1887, chap. 447; 1897, chap. 29.]

<i>Amount brought forward,</i>		\$91,778 03
GENERAL SUPERINTENDENT.		
Frederick G. Pettigrove, salary,	\$3,500 00	
CLERK.		
Martha W. Leavitt, salary,	1,000 00	
MISCELLANEOUS EXPENSES.		
Travel,	\$304 64	
Extra clerical service,	111 94	
Publications,	103 74	
Printing and binding,	98 60	
F. G. Pettigrove, expenses as delegate to National Conference of Charities,	84 00	
Stationery and office supplies,	56 86	
Messenger,	38 13	
Postage,	15 55	
Cloth samples,	10 00	
Typewriter supplies,	6 25	
Telephone and telegrams,	5 62	
Directory,	5 50	
Expressage,	2 90	
Sundry incidentals,	1 72	
	<u>845 45</u>	
		5,345 45

DETAILS No. 292.

MASSACHUSETTS STATE PRISON INDUSTRIES.

[Acts 1887, chap. 447; 1888, chap. 403; 1897, chaps. 105 and 435.]

GENERAL EXPENSE.		
SELLING AGENT.		
Corrill E. Bridges, —		
Services,	\$1,200 00	
Expenses,	400 00	
	<u>\$1,600 00</u>	
SUPERINTENDENT OF SHIPPING.		
C. R. Bridges,	\$200 00	
Philbra L. Allen,	382 79	
	<u>582 79</u>	
<i>Amounts carried forward,</i>	\$2,182 79	
		\$97,123 48

STATEMENT VII.

Revenue Expenses.

DETAILS 292.

MASSACHUSETTS STATE PRISON INDUSTRIES — *Continued.*

<i>Amounts brought forward,</i>	\$2,182 79		\$97,123 48
MACHINIST.			
William H. Kimball,	193 55		
TEAMSTERS.			
Thomas Connors,	\$656 00		
Minard Ferguson,	230 00		
Edward E. Wilson,	274 00		
Atwood J. Chapman,	100 00		
	1,260 00		
MISCELLANEOUS.			
Making inventory,	\$30 00		
Travelling expenses,	31 37		
	61 37	\$3,697 71	
BRUSH DEPARTMENT.			
SUPERINTENDENT.			
E. N. Hunting,	\$1,650 00		
MISCELLANEOUS EXPENDITURES.			
Blocks,	749 85		
Boxes,	82 08		
Bristles, tampico, etc.,	6,204 79		
Expressage, freight, etc.,	107 74		
Glue,	103 20		
Handles,	597 89		
Lumber,	8 84		
Paints, oils, etc.,	27 55		
Pitch,	49 50		
Postage,	32 25		
Sandpaper,	3 00		
Screws,	27 94		
Shellac, varnish, etc.,	8 36		
Sundries,	3 13		
Tacks,	9 12		
Thread,	75 90		
Tools,	11 67		
Travel,	46 89		
Veneer,	18 00		
Wire,	29 51		
Wrapping paper,	17 48	9,864 69	
CHAIR DEPARTMENT.			
SUPERINTENDENT.			
Edward E. Wilson,	\$150 00		
<i>Amounts carried forward,</i>	\$150 00	\$13,562 40	\$97,123 48

STATEMENT VII.

Revenue Expenses.

DETAILS 292.

MASSACHUSETTS STATE PRISON INDUSTRIES — *Continued.*

<i>Amounts brought forward,</i>	<i>. \$150 00</i>	<i>\$13,562 40</i>	<i>\$97,123 48</i>
MISCELLANEOUS EXPENDITURES.			
Freight,	1 39		
Travelling expenses,	6 90		
		158 29	
HARNESS DEPARTMENT.			
SUPERINTENDENT.			
W. W. Sprague,	\$1,600 00		
INSTRUCTOR.			
James McDonald,	1,000 00		
MISCELLANEOUS EXPENDITURES.			
Blacking,	6 00		
Buckles, bits, etc.,	724 62		
Collars,	18 00		
Dies,	15 00		
Dressing,	8 25		
Enamelled drilling,	5 52		
Expressage, freight, etc.,	104 38		
Flaxseed,	8 98		
Glue,	8 50		
Hair,	18 44		
Hames, etc.,	1,082 88		
Hardware,	870 20		
Ink, stain, etc.,	13 00		
Leather,	17,353 65		
Nails, tacks, etc.,	50 74		
Needles,	29 01		
Oil, stearine, etc.,	15 06		
Postage,	58 00		
Record and account books,	4 75		
Samples of harness,	49 44		
Serge, etc.,	33 53		
Sundries,	18 25		
Thread,	348 16		
Tools,	87 73		
Travelling expenses,	219 18		
Trees, saddles, etc.,	18 11		
Trimmings,	859 86		
Wax,	10 68		
Winkers,	621 66		
Wrapping paper,	44 01		
		25,290 59	
SHOEMAKING DEPARTMENT.			
SUPERINTENDENT.			
Moses Abbott,	\$1,800 00		
<i>Amounts carried forward,</i>	<i>. \$1,800 00</i>	<i>\$39,011 28</i>	<i>\$97,123 48</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 292.

MASSACHUSETTS STATE PRISON INDUSTRIES — *Continued.*

<i>Amounts brought forward,</i>		<i>\$1,800 00</i>	<i>\$39,011 28</i>	<i>\$97,123 48</i>
INSTRUCTORS.				
Chester E. Blanchard,	.	\$1,000 00		
Frank L. Chandler,	.	1,000 00		
Hubert H. Chandler,	.	1,000 00		
George B. Cushing,	.	1,000 00		
Daniel W. Hopkins,	.	1,000 00		
E. Holman Shannon,	.	1,000 00		
William O. Sturtevant,	.	1,000 00		
		<u>7,000 00</u>		
MISCELLANEOUS EXPENDITURES.				
Bags,	.	65 38		
Belting,	.	56 12		
Box shooks,	.	3,696 51		
Brushes,	.	72 11		
Buckles,	.	463 74		
Cartons,	.	5,400 78		
Cement,	.	852 78		
Chalk,	.	11 38		
Counters,	.	3,889 45		
Cutting block,	.	1 50		
Commissions of selling agent,	.	4,751 49		
Dies,	.	80 51		
Dressing,	.	709 28		
Drilling,	.	3,006 19		
Expressage and freight,	.	50 75		
Eyelets,	.	498 06		
Findings,	.	11 50		
Gloves,	.	34 16		
Glue, gum tragacanth, etc.,	.	42 75		
Heeling,	.	4,010 80		
Hooks,	.	1,311 52		
Labels, tags, etc.,	.	319 47		
Laces,	.	415 08		
Lasts,	.	391 03		
Leather,	.	152,102 45		
Leatherboard,	.	614 36		
Linen,	.	281 68		
Lumber,	.	256 56		
Machinery and royalties,	.	2,131 85		
Nails,	.	844 29		
Needles,	.	127 85		
Oil, tallow, etc.,	.	15 45		
Paste,	.	34 75		
Patterns,	.	26 94		
Pegwood,	.	108 85		
Postage,	.	75 25		
Record and account books,	.	59 75		
Rivets,	.	283 89		
		<u>\$195,856 26</u>	<u>\$39,011 28</u>	<u>\$97,123 48</u>

STATEMENT VII.

Revenue Expenses.

DETAILS 292.

MASSACHUSETTS STATE PRISON INDUSTRIES — *Continued.*

<i>Amounts brought forward,</i>		<i>\$195,856 26</i>	<i>\$39,011 28</i>	<i>\$97,123 48</i>
Sandpaper,	520	19		
Shafting, pulleys, etc.,	5	76		
Shanks, soles, etc.,	3,295	63		
Shellac,	63	23		
Sponges,	40	00		
Stain and ink,	603	17		
Stationery and office supplies,	4	50		
Stencils, stamps, etc.,	23	93		
Strapping,	546	65		
Strawboard,	19	50		
Sundries,	11	90		
Tacks,	661	64		
Thread,	2,473	50		
Tools,	268	57		
Treeing composition,	20	80		
Veneer,	49	86		
Wax,	65	92		
Webbing,	5,016	79		
Wire,	2,965	24		
Wrapping paper,	317	56		
			212,830 64	
TRUNK DEPARTMENT.				
SUPERINTENDENT.				
Henry T. Merrill,	\$1,066	66		
MISCELLANEOUS EXPENDITURES.				
Brushes,	7	00		
Buckles,	17	91		
Canvas,	13	50		
Clamps, corners, etc.,	176	72		
Duck,	177	54		
Expressage, freight, etc.,	230	97		
Fibre,	9	00		
Flannel, felt, etc.,	32	86		
Handles,	36	90		
Hardware,	466	40		
Iron, tin, etc,	904	41		
Leather,	612	05		
Leatherboard,	192	50		
Lining,	404	56		
Locks, bolts, etc.,	486	38		
Lumber,	192	52		
Machinery,	15	00		
Nails,	125	35		
Paints, oils, etc.,	170	86		
Pasteboard,	61	00		
Paste, glue, etc.,	71	25		
<i>Amounts carried forward,</i>	<i>\$5,471</i>	<i>34</i>	<i>\$251,841 92</i>	<i>\$97,123 48</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 293.

MASSACHUSETTS STATE PRISON INDUSTRIES — *Concluded.*

<i>Amounts brought forward,</i>	\$5,471 34	\$251,841 92	\$97,123 48
Pictures, borders, etc.,	25 25		
Postage,	11 00		
Rivets, burrs, etc.,	49 08		
Rollers,	25 50		
Sandpaper,	43 20		
Slats,	365 86		
Tacks,	244 09		
Thread,	13 34		
Tools,	73 56		
Travelling expenses,	32 95		
Trunk shooks,	1,182 27		
Trunk tops,	94 63		
Turpentine, varnish, etc.,	168 55		
Webbing,	22 50		
Wrapping paper,	5 40		
		7,828 52	
			259,670 44

DETAILS No. 293.

MASSACHUSETTS REFORMATORY INDUSTRIES.

[Acts 1887, chap. 447; 1888, chap. 403; 1897, chap. 105.]

GENERAL EXPENSE.			
CLERK.			
Thomas J. Condon,		\$500 00	
PEARL BUTTON DEPARTMENT.			
Collecting bills,		42 90	
PRINTING DEPARTMENT.			
Book binding supplies,	\$6 62		
Electrotypes,	7 80		
Freight,	1 28		
Ink,	4 00		
Paper,	662 39		
Postal cards, etc.,	56 71		
Printing press and repairs,	222 73		
Tags,	16 80		
Travelling expenses,	3 35		
		981 68	
SHOE DEPARTMENT.			
SUPERINTENDENT.			
William W. Curtis, Sr.,	\$1,500 00		
<i>Amounts carried forward,</i>	\$1,500 00	\$1,824 58	\$356,793 92

STATEMENT VII.

Revenue Expenses.

DETAILS 293.

MASSACHUSETTS REFORMATORY INDUSTRIES — Concluded.

<i>Amounts brought forward,</i>	<i>.\$1,500 00</i>	<i>\$1,824 58</i>	<i>\$356,793 92</i>
INSTRUCTORS.			
James N. Chase, . . .	\$939 00		
William W. Curtis, Jr., . .	939 00		
Henry M. Lane, . . .	939 00		
James M. Taylor, . . .	939 00		
Everett C. Walkup, . . .	860 75		
John Wasson, . . .	860 75		
Clarence E. Ridley, . . .	684 00		
Charles W. Wright, . . .	636 00		
Alfred G. Smith, . . .	624 00		
Elmer E. Giles, . . .	518 50		
John H. Balcom, . . .	379 50		
John Sullivan, . . .	350 00		
Peter S. Haskins, . . .	315 00		
George A. Perkins, . . .	261 25		
Oliver G. Woodbury, . . .	261 00		
Edgar J. Moody, . . .	222 75		
Robert B. Laird, . . .	178 75		
Ernest G. Healey, . . .	145 75		
George E. Rice, . . .	104 50		
George H. Riley, . . .	41 25		
	<u>10,199 75</u>		
MISCELLANEOUS EXPENDITURES.			
Advertising, . . .	\$1 25		
Blocks, . . .	55 83		
Brushes, . . .	96 16		
Dies, . . .	69 50		
Expressage and freight, . .	15 15		
Lasts, . . .	162 23		
Machinery and repairs, . .	4,137 60		
Needles, . . .	86 38		
Oil, lubricating, . . .	26 40		
Record and account books, .	9 00		
Shoe racks, . . .	52 50		
Sponges, . . .	66 25		
Sundries, . . .	5 05		
Tools, . . .	343 05		
Travelling expenses, . . .	171 45		
	<u>5,297 80</u>		
		16,997 55	
WOOLLEN DEPARTMENT.			
Wool, . . .		14,837 97	
			33,660 10
<i>Amount carried forward,</i>			<u>\$390,454 02</u>

STATEMENT VII.

Revenue Expenses.

DETAILS 294.

DETAILS No. 294.

REFORMATORY PRISON FOR WOMEN INDUSTRIES.

[Acts 1887, chap. 447; 1888, chap. 408; 1897, chap. 106.]

<i>Amount brought forward,</i>			\$390,454 02
APRON DEPARTMENT.			
Joseph Wiswell, instructor,		\$52 50	
DAIRY DEPARTMENT.			
Butter boxes,	\$6 00		
Salt,	15 00		
		21 00	
LAUNDRY DEPARTMENT.			
Florence Pierce, instructor,	\$300 41		
Ella R. Averill,	66 67		
Clothes baskets,	18 00		
Flat irons,	13 40		
Laundry lists,	7 50		
Soap,	75 00		
Starch and blueing,	61 22		
Washing machine,	270 00		
		812 20	
SHIRT DEPARTMENT.			
INSTRUCTORS.			
George C. Tubbs,	\$400 00		
William H. Gilson,	207 17		
Florence V Woodward,	283 84		
Ella R. Averill,	104 44		
Mary Bennett,	63 02		
	\$1,007 97		
MISCELLANEOUS EXPENDITURES.			
Cotton cloth, shirting,	\$558 88		
Cutting tables, etc.,	145 60		
Folding machine,	18 75		
Patterns,	22 05		
Record and account books,	2 25		
Sewing machines and repairs,	335 80		
Stamps, stencils, etc.,	10 00		
	1,092 88		
		2,100 80	
GENERAL EXPENSE.			
Advertising,		10 50	
			2,997 00
<i>Amount carried forward,</i>			\$393,451 02

STATEMENT VII.

Revenue Expenses.

DETAILS 295.

DETAILS No. 295.

EXPENSES OF STATE PRISON.

[Pub. Stat., chap. 221, sects. 6, 7 and 11; Acts 1889, chap. 412; 1897, chap. 83.]

<i>Amount brought forward,</i>		\$393,451 02
SALARIES OF WARDEN AND OFFICERS.		
WARDEN.		
Benjamin F. Bridges,	\$4,000 00	
DEPUTY WARDEN.		
Nathan D. Allen,	2,000 00	
CLERK.		
Edward A. Darling,	2,000 00	
CHAPLAIN.		
J. W. F. Barnes,	2,000 00	
PHYSICIAN.		
Joseph I. McLaughlin,	1,000 00	
ENGINEER.		
Edwin B. Currier,	1,500 00	
STEWARD.		
Frank C. Dunlap,	1,200 00	
		\$13,700 00
TURNKEYS.		
Elijah S. Darling,	\$1,200 00	
Joseph Fuller,	1,200 00	
George McDonald,	1,200 00	
James H. Piper,	1,200 00	
		4,800 00
WATCHMEN.		
Charles E. Aldrich,	\$1,200 00	
Frank E. Benjamin,	1,200 00	
Levi L. Caswell,	1,200 00	
John F. Chase,	1,200 00	
Herbert E. Chellis,	1,200 00	
Cyrus R. Clark,	1,200 00	
Alton R. Crane,	1,200 00	
Pembroke S. Crockett,	1,200 00	
Robert L. Darling,	1,200 00	
Arad E. Day,	1,200 00	
Thomas W. Devens,	1,200 00	
Thomas H. Donovan,	1,200 00	
James S. Douglas,	1,200 00	
Frank H. Drake,	1,200 00	
<i>Amounts carried forward,</i>	\$18,500 00	\$393,451 02

STATEMENT VII.

Revenue Expenses.

DETAILS 295.

EXPENSES OF STATE PRISON—Continued.

<i>Amounts brought forward,</i> . . .	\$18,500 00	\$398,451 02
Asa L. Durgin, . . . \$1,200 00		
Alexander Fraser, . . . 1,200 00		
Peter G. Fraser, . . . 1,200 00		
James W. Gwinn, . . . 1,200 00		
Willis J. Howard, . . . 1,200 00		
Robert W. Hunting, . . . 1,200 00		
Edwin O. Hyde, . . . 1,200 00		
Harry S. Lyman, . . . 1,200 00		
Sylvester McFarland, . . . 1,200 00		
John B. McGarrigle, . . . 1,200 00		
George W. Norris, resigned November 30, . . . 1,100 00		
J. H. Outes, . . . 1,200 00		
Michael C. O'Connell, . . . 1,200 00		
Alexander G. Patten, to first class, November, . . . 1,145 16		
George B. Pillsbury, . . . 1,200 00		
Thomas Preston, . . . 1,200 00		
Winthrop T. Robinson, . . . 1,200 00		
Sumner D. Seavey, . . . 1,200 00		
Eugene B. Sleeper, . . . 1,200 00		
William H. H. Smith, . . . 1,200 00		
Benjamin Stevens, . . . 1,200 00		
Frank W. Taft, . . . 1,200 00		
John H. Townsend, . . . 1,200 00		
Orrin T. Wilkins, died November 3, . . . 1,006 67		
Edmund D. Witham, . . . 1,200 00		
Wood A. Witham, . . . 1,200 00		
D. Virgil York, . . . 1,200 00		
James L. Abbott, . . . 1,000 00		
Stephen R. Anderson, . . . 1,000 00		
Michael J. Cass, . . . 1,000 00		
Warren H. Buswell, . . . 1,000 00		
Frank W. Goodwin, . . . 1,000 00		
Lawrence E. Kiley, . . . 1,000 00		
Joseph A. Morley, . . . 1,000 00		
William W. Morris, . . . 1,000 00		
Philip H. Temple, third class from November 11, . . . 111 10		
	56,962 98	
CURRENT EXPENSES.		
EMPLOYEES.		
J. W. Willard, baker, . . . \$900 00		
Charles A. Smith, fireman, . . . 900 00		
C. X. O'Connell, laborer, . . . 547 75		
Joseph Arbogast, laborer, . . . 168 00		
Charles A. Briggs, machinist, . . . 387 00		
	2,902 75	
<i>Amounts carried forward,</i> . . .	\$78,365 68	\$398,451 02

STATEMENT VII.

Revenue Expenses.

DETAILS 295.

EXPENSES OF STATE PRISON — *Continued.*

<i>Amounts brought forward,</i> . . .	\$78,365 68	\$393,451 02
GROCERIES AND PROVISIONS.		
Baking powders, soda, etc., . . .	\$22 06	
Beans, peas, etc., . . .	552 69	
Bread and crackers, . . .	286 88	
Butter and cheese, . . .	86 10	
Coffee, cocoa, etc., . . .	421 78	
Eggs, . . .	179 39	
Fish, . . .	1,215 69	
Flour and meal, . . .	6,829 17	
Fruit, canned and fresh, . . .	637 81	
Hulled corn, . . .	270 00	
Ice, . . .	522 51	
Lard, . . .	71 80	
Meat, canned and fresh, . . .	9,577 66	
Milk, . . .	3,490 80	
Molasses, . . .	276 32	
Oatmeal, . . .	153 32	
Pastry, . . .	51 60	
Pickles, . . .	184 25	
Poultry and game, . . .	60	
Rice, barley, etc., . . .	784 98	
Salt, . . .	120 00	
Soap, . . .	653 91	
Spices, essences, etc., . . .	45 39	
Sugar, . . .	1,102 59	
Tea, . . .	312 34	
Tobacco, snuff, etc., . . .	2,672 11	
Vegetables, . . .	4,529 09	
Vinegar, . . .	141 74	
Yeast, compressed, etc., . . .	275 87	
	35,468 45	
STORES AND SUPPLIES.		
Agricultural implements, . . .	\$27 86	
Athletic supplies, . . .	30 95	
Baskets, . . .	17 21	
Belting, . . .	160 28	
Boots, shoes, etc., . . .	1,221 04	
Bricks, . . .	166 41	
Brushes, brooms, etc., . . .	335 56	
Buckets, pails, etc., . . .	107 75	
Carpets, rugs, etc., . . .	3 20	
Castings, . . .	194 64	
Cement, lime, sand, etc., . . .	280 65	
Cloth, clothing, etc., . . .	1,507 98	
Coal, . . .	5,469 93	
Corn, oats, etc., . . .	248 69	
Crockery, glassware, etc., . . .	49 90	
Disinfectants, . . .	46 94	
Drain pipe, tiles, etc., . . .	33 17	
<i>Amounts carried forward,</i> . . .	\$113,834 13	\$393,451 02

STATEMENT VII.

Revenue Expenses.

DETAILS 295.

EXPENSES OF STATE PRISON — *Continued.*

<i>Amounts brought forward,</i> . . .		\$113,834 13	\$393,451 02
Dry goods,	\$1,817 56		
Electric supplies,	24 93		
Engine supplies,	239 27		
Excelsior, fibre, etc.,	91 66		
Furnishing goods,	393 65		
Furniture,	33 25		
Gas fixtures and appliances,	10 75		
Glass,	52 09		
Hardware, tools, etc.,	446 91		
Harness,	26 12		
Hats, caps, etc.,	92 33		
Hay, straw, etc.,	315 77		
Hose, etc.,	24 30		
Ink,	31 18		
Iron, steel, etc.,	344 42		
Iron crosses for cemetery,	60 16		
Lamps, lanterns and supplies,	26 85		
Laundry machinery,	2 68		
Leather,	193 97		
Locks,	18 00		
Lumber,	503 67		
Matches,	21 00		
Mattresses, protectors, etc.,	9 75		
Medicines and hospital supplies,	1,063 82		
Oil, lubricating,	181 83		
Paints, oils, etc.,	1,281 89		
Paper,	106 52		
Phonograph supplies,	9 73		
Plumbing stock and supplies,	83 09		
Potash,	92 96		
Record and account books,	27 65		
Rope,	3 55		
Rubber boots,	14 25		
Rubber goods,	12 00		
Sal soda,	63 86		
Scales,	12 00		
School books and supplies,	326 73		
Seeds, plants and hot-house supplies,	9 22		
Sewing-machine supplies,	3 38		
Shafting, pulleys, etc.,	6 25		
Shoe findings,	96 73		
Spectacles,	34 12		
Stable supplies,	12 50		
Stationery and office supplies,	316 73		
Steam pipe and fittings,	82 92		
Steam pumps,	60 00		
Stoves,	26 40		
Sundries,	13 99		
<i>Amounts carried forward,</i>		\$113,834 13	\$393,451 02

STATEMENT VII.

Revenue Expenses.

DETAILS 295.

EXPENSES OF STATE PRISON — *Concluded.*

<i>Amounts brought forward,</i>		\$113,834 13	\$393,451 02
Surgical instruments and supplies,	\$19 02		
Tar, pitch, etc.,	59 00		
Thread,	29 24		
Tinware,	31 65		
Tinsmith's supplies,	128 02		
Toilet paper,	36 00		
Type, electros, etc.,	23 94		
Upholstery supplies,	67 00		
Wagons,	14 10		
Window shades, curtains, etc.,	1 00		
Wire gratings,	149 63		
Wrapping paper, twine, etc.,	69 10		
		19,271 75	
MISCELLANEOUS.			
Books and repairs,	\$257 70		
Carriage hire,	29 54		
Electric lighting, gas, etc.,	7,108 55		
Entertainments,	110 00		
Expressage,	6 41		
Freight,	252 59		
Gratuities,	593 00		
Labor,	2 50		
Laundry work,	2 92		
Medical and surgical attendance,	460 58		
Music,	4 80		
Newspapers,	125 45		
Photographs,	30 75		
Postage,	836 50		
Printing,	5 00		
Repairs, boiler,	27 40		
Repairs, wagons,	18 06		
Report on electric plant for prison,	50 00		
Shoeing horses,	109 00		
Street sprinkling,	100 00		
Sundry incidentals,	17 95		
Telephone and telegrams,	266 63		
Transportation and travel,	97 88		
Tuning pianos,	2 50		
Undertaker's services,	30 00		
Water rates,	3,317 10		
		13,362 81	
Total expenses State Prison, 1897,			146,468 69
<i>Amount carried forward,</i>			\$539,919 71

STATEMENT VII.

Revenue Expenses.

DETAILS 296.

DETAILS No. 296.

MASSACHUSETTS REFORMATORY.

[Acts 1884, chap. 255; 1889, chaps. 294 and 408; 1897, chap. 45.]

<i>Amount brought forward,</i>		\$589,919 71
SALARIES OF SUPERINTENDENT AND OFFICERS.		
SUPERINTENDENT.		
Joseph F. Scott,	\$3,500 00	
DEPUTY SUPERINTENDENT.		
Charles S. Hart,	2,000 00	
CLERK.		
Percy W. Allen,	2,000 00	
CHAPLAIN.		
William J. Batt,	2,000 00	
PHYSICIAN.		
George E. Titcomb,	1,000 00	
ENGINEER.		
Peter H. Bullock,	1,500 00	
	\$12,000 00	
TURNKEYS.		
George V. Ball,	\$1,200 00	
Robert W. Browning,	1,200 00	
Walter S. Leland,	1,200 00	
W. Irving Park,	1,200 00	
	4,800 00	
WATCHMEN.		
Daniel N. Barrett,	\$1,200 00	
S. Thompson Blood,	1,200 00	
Wayne W. Blossom,	1,200 00	
John Bordman,	1,200 00	
George W. Bourne,	1,200 00	
George M. Bowker,	1,200 00	
Fredson P. Brooks,	1,200 00	
John L. Bruce,	1,200 00	
Frank H. Burrill,	1,200 00	
William O. Cadwell,	1,200 00	
William Chaplin,	1,200 00	
John V. Chapman,	1,200 00	
Josiah H. Chase,	1,200 00	
William A. Curley,	1,200 00	
Amos A. Elmes,	1,200 00	
Lawrence P. Fallon,	1,200 00	
Frank W. Gale,	1,200 00	
<i>Amounts carried forward,</i>	\$16,800 00	\$589,919 71

STATEMENT VII.

Revenue Expenses.

DETAILS 296.

MASSACHUSETTS REFORMATORY — *Continued.*

<i>Amounts brought forward,</i> . . .	\$16,800 00	\$539,919 71
Frederick W. Gale, . . . \$1,200 00		
Herbert L. Greene, . . . 1,200 00		
Edgar H. Hatch, . . . 1,200 00		
B. Frank Howe, . . . 1,200 00		
Alonzo Joy, . . . 1,200 00		
Charles F. Judge, . . . 1,200 00		
George F. Knowles, . . . 1,200 00		
Daniel A. Lakin, . . . 1,200 00		
John H. Loring, . . . 1,200 00		
Guy W. McAllister, . . . 1,200 00		
Kenneth T. McKenzie, . . . 1,200 00		
Willard A. Parsons, . . . 1,200 00		
Alberto E. Payson, . . . 1,200 00		
Henry H. Qua, . . . 1,200 00		
Calvin S. Robinson, . . . 1,200 00		
Benjamin F. Russell, . . . 1,200 00		
Forest E. Shapleigh, . . . 1,200 00		
Elmer E. Shattuck, . . . 1,200 00		
Herbert A. Slade, . . . 1,200 00		
Milo B. Stearns, . . . 1,200 00		
James W. Sweet, . . . 1,200 00		
Frank H. Watson, . . . 1,200 00		
John D. Wilson, . . . 1,200 00		
William H. Wood, . . . 1,200 00		
George W. Young, . . . 1,200 00		
Robert Neff, first class from May, 1,133 88		
David L. Ball, . . . 1,000 00		
Franklin E. Emery, . . . 1,000 00		
Edward E. Lapham, . . . 1,000 00		
James R. Lawrence, . . . 1,000 00		
Ellis J. S. Miller, . . . 1,000 00		
George F. Nason, . . . 1,000 00		
Walter A. Wright, . . . 1,000 00		
John P. Allen, . . . 800 00		
John Bowers, . . . 800 00		
Wisner Park, . . . 800 00		
Patrick Prendergast, . . . 800 00		
Frederick W. Reed, . . . 800 00		
Patrick Rowen, . . . 800 00		
	63,333 88	
INDUSTRIAL DEPARTMENT.		
SUPERINTENDENT.		
Edward M. Comery, . . . \$1,500 00		
INSTRUCTORS.		
Justin W. Ford, . . . 1,000 00		
Frank C. Ring, . . . 1,000 00		
<i>Amounts carried forward,</i> . . .	\$80,133 88	\$539,919 71

STATEMENT VII.

Revenue Expenses.

DETAILS 296.

MASSACHUSETTS REFORMATORY—Continued.

<i>Amounts brought forward,</i> . . .	\$80,133 88	\$539,919 71
Thomas W. Ryan, . . . \$1,000 00		
William Q. Tolman, . . . 1,000 00		
Werner Norstrom, . . . 616 66		
Abraham Lincoln, . . . 543 00		
James C. Clark, . . . 540 00		
Pehr Nilsson, . . . 366 67		
Edward A. Caldwell, . . . 180 00		
	7,746 33	
TEACHERS.		
Henry B. Palmer, . . . \$810 00		
Gavin H. Wright, . . . 420 00		
Harold I. Judkins, . . . 394 00		
Eustace W. Blossom, . . . 376 00		
Thomas J. Condon, . . . 374 00		
Frank H. Rideout, . . . 374 00		
Walter J. Phelan, . . . 372 00		
John B. Studley, . . . 350 00		
J. Percy Roberts, . . . 325 00		
Howard Poor, . . . 281 25		
Charles W. Wales, . . . 256 00		
John Bordman, Jr., . . . 164 00		
James C. Clark, . . . 112 00		
	4,608 25	
OTHER EMPLOYEES.		
Ernest G. Howard, electrician, . \$1,200 00		
Luther Franks, assistant engineer, . 1,032 66		
Charles W. Wales, book-keeper, . 1,000 00		
Thomas Curry, instructor, . 939 00		
Michael J. Farrell, instructor, . 939 00		
Harold I. Judkins, clerk, . . 900 00		
Alexander McLennan, assistant engineer, . . . 825 00		
Milton Butcher, hostler, . . . 800 00		
Jacob Noll, busheller, . . . 730 00		
Lyman A. Carr, laborer, . . . 720 00		
Joseph R. Brown, instructor, . 626 00		
Stephen W. Maxfield, machinist, . 609 00		
John J. Fitzgerald, laborer, . . 440 00		
Alfred O. L. Loring, laborer, . . 400 00		
Emma Leland, organist, . . . 400 00		
Samuel L. Welch, laborer, . . . 360 00		
Herbert G. Horne, machinist, . . 330 00		
Howard L. Chadwick, assistant engineer, . . . 270 00		
	12,520 66	
GROCERIES AND PROVISIONS.		
Baking powders, soda, etc., . . \$26 27		
Beans, peas, etc., . . . 948 01		
Bread and crackers, . . . 457 82		
<i>Amounts carried forward,</i> . . .	\$106,009 12	\$539,919 71

STATEMENT VII.

Revenue Expenses.

DETAILS 296.

MASSACHUSETTS REFORMATORY — *Continued.*

<i>Amounts brought forward,</i>		\$105,009 12	\$539,919 71
Butter and cheese,	\$553 70		
Coffee, cocoa, etc.,	563 64		
Corn starch, farina, etc.,	7 14		
Eggs,	489 69		
Fish,	3,080 75		
Flour and meal,	9,441 59		
Fruit, canned and fresh,	792 12		
Ice,	400 00		
Lard,	62 84		
Meat, canned and fresh,	10,295 74		
Milk,	61 95		
Molasses,	220 71		
Oatmeal,	162 05		
Poultry and game,	121 89		
Rice, barley, etc.,	752 54		
Salt,	119 58		
Soap,	481 74		
Spices, essences, etc.,	110 90		
Sugar,	1,077 88		
Tea,	97 82		
Tobacco, snuff, etc.,	50		
Vegetables,	3,596 80		
Vinegar,	131 90		
Yeast, compressed, etc.,	98 00		
		34,097 57	
STORES AND SUPPLIES.			
Agricultural implements,	\$69 69		
Athletic supplies,	47 28		
Baskets,	5 50		
Belting,	282 96		
Blacking,	10 27		
Blankets, bedding, etc.,	595 55		
Boiler compound,	53 50		
Bricks,	739 76		
Brushes, brooms, etc.,	662 67		
Buckets, pails, etc.,	37 50		
Buttons, trimmings, etc.,	136 64		
Candles,	23 93		
Carpets, rugs, etc.,	20 88		
Castings,	292 10		
Cement, lime, sand, etc.,	332 05		
Clocks,	9 00		
Cloth, clothing, etc.,	15,114 12		
Coal,	11,740 78		
Combs,	142 08		
Corn, oats, etc.,	1,488 54		
Crockery, glassware, etc.,	630 13		
Disinfectants,	34 98		
<i>Amounts carried forward,</i>		\$139,106 69	\$539,919 71

STATEMENT VII.

Revenue Expenses.

DETAILS 296.

MASSACHUSETTS REFORMATORY—Continued.

<i>Amounts brought forward,</i>		\$189,106 69	\$539,919 71
Drain pipe, tiles, etc.,	\$46 87		
Dry goods,	3,746 35		
Electric supplies,	488 85		
Engine supplies,	196 19		
Excelsior, fibre, etc.,	126 14		
Fire bricks, kaolin, etc.,	153 76		
Flags, bunting, etc.,	28 00		
Furnishing goods,	1,140 12		
Furniture,	215 50		
Gas fixtures and appliances,	5 25		
Gasoline,	360 36		
Glass,	20 51		
Hair, curled,	115 67		
Hardware, tools, etc.,	1,684 70		
Harness,	50 73		
Hats, caps, etc.,	562 38		
Hay, straw, etc.,	804 74		
Hose, etc.,	44 00		
Ink,	50 80		
Insect powder, fly paper, etc.,	422 10		
Iron, steel, etc.,	2,018 41		
Kitchen utensils,	2 83		
Laundry machinery,	13 25		
Leather,	1,793 98		
Locks,	8 50		
Lumber,	3,690 58		
Machinery,	118 37		
Machinists' tools and supplies,	585 63		
Matches,	8 80		
Mattresses, protectors, etc.,	81 80		
Medicines and hospital supplies,	647 24		
Mirrors,	40 00		
Naphtha,	39 87		
Oil, illuminating,	51 82		
Oil, lubricating,	385 95		
Paints, oils, etc.,	2,840 63		
Paper,	962 71		
Paste,	7 50		
Photographic supplies,	154 85		
Pipe and boiler covering, materials,	60 75		
Plumbing stock and supplies,	1,179 52		
Pomace,	78 74		
Potash,	546 55		
Printing supplies,	88 06		
Record and account books,	414 85		
Record dials,	6 00		
Roofing materials,	64 90		
Rope,	1 05		
Rosin,	11 86		
<i>Amounts carried forward,</i>		\$189,106 69	\$539,919 71

STATEMENT VII.

Revenue Expenses.

DETAILS 296.

MASSACHUSETTS REFORMATORY — *Continued.*

<i>Amounts brought forward,</i> . . .		\$139,106 69	\$539,919 71
Rubber boots,	\$126 60		
Rubber goods,	16 82		
Sal soda,	6 60		
Sashes, doors, blinds, etc.,	18 05		
School books and supplies,	603 76		
Seeds, plants and hot-house supplies,	128 24		
Sewing-machine supplies,	5 63		
Shafting, pulleys, etc.,	226 82		
Shoe findings,	193 00		
Soap grease,	19 30		
Sponges,	12 00		
Stable supplies,	10 95		
Stationery and office supplies,	75 43		
Steam pipe and fittings,	226 26		
Stoves,	11 00		
Sundries,	20 92		
Surgical instruments and supplies,	57 43		
Swill,	656 57		
Tar, pitch, etc.,	349 84		
Tarred paper,	173 82		
Thread,	117 40		
Toilet paper,	123 32		
Type, electros, etc.,	292 92		
Typewriter supplies,	8 50		
Vaccine points,	60 75		
Wagons,	87 00		
Wall paper,	16 10		
Wire netting,	74 00		
Woodenware,	115 75		
Wrapping paper, twine, etc.,	120 64		
		62,486 85	
MISCELLANEOUS.			
Blacksmith,	\$861 00		
Books and repairs,	12 54		
Christmas decorations,	55 00		
Electricians,	444 31		
Expenses as delegate,	395 40		
Expressage,	517 79		
Freight,	3,031 87		
Labor,	210 00		
Laundry work,	17 81		
Live stock,	723 00		
Lunch to governor and council,	30 00		
Machinists,	28 46		
Mason work,	159 00		
Medical and surgical attendance,	33 50		
Music,	16 20		
<i>Amounts carried forward,</i>		\$201,593 54	\$539,919 71

STATEMENT VII.

Revenue Expenses.

DETAILS 297.

MASSACHUSETTS REFORMATORY — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$201,593 54	\$539,919 71
Newspapers,	\$129 57	
Nurses,	238 35	
Painters,	40 00	
Pipe covering, labor,	44 80	
Plaster bust,	20 23	
Plumbing,	5 00	
Postage,	1,397 50	
Publications,	4 50	
Repairs, elevator,	42 36	
Repairs, machinery,	56 62	
Repairs, organ,	9 51	
Repairs, roofing,	13 72	
Repairs, wagons,	60 75	
Return of escaped convicts,	70 00	
Shoeing horses,	4 00	
Steam fitters,	2 50	
Sundry incidentals,	28 23	
Telephone and telegrams,	454 67	
Transportation and travel,	414 46	
Tuning pianos,	9 75	
Veterinary surgeon's services,	8 00	
Water rates,	9,300 00	
	12,890 40	
Total expenses Massachusetts Reformatory, 1897,		214,483 94

DETAILS No. 297.

EXPENSES REFORMATORY PRISON FOR WOMEN.

[Pub. Stat., chap. 221, sects. 43 and 47; Acts 1884, chap. 43; 1888, chap. 327; 1892, chap. 211; 1897, chaps. 54, 329 and 432.]

SALARIES OF SUPERINTENDENT AND OFFICERS.	
SUPERINTENDENT.	
Ellen C. Johnson,	\$2,000 00
DEPUTY SUPERINTENDENT.	
Frances A. Morton,	950 00
CHAPLAIN.	
Ettie E. Lee,	1,000 00
PHYSICIAN.	
Frances M. Potter,	1,000 00
<i>Amount carried forward,</i>	\$754,403 65

STATEMENT VII.

Revenue Expenses.

DETAILS 297.

EXPENSES REFORMATORY PRISON FOR WOMEN — *Continued.*

<i>Amount brought forward,</i>			\$754,403 65
CLERK.			
Susie E. Brooks,	\$800 00		
ENGINEER.			
Charles Horton,	1,300 00	\$7,050 00	
MATRONS.			
Martha A. Stafford,	\$400 00		
Gertrude Brannen,	359 99		
Kate R. Holton,	197 77		
Nellie Parker,	128 89		
Della J. Graham,	79 99	1,166 64	
DEPUTY MATRONS.			
Emma M. Pond,	\$350 00		
Mary R. Fitch,	350 00		
Lena R. Ballou,	350 00		
Sarah H. Inman,	350 00		
Other employees,	886 92	1,786 92	
ASSISTANT MATRONS.			
Helen B. Masters,	\$300 00		
Ophelia E. Burnham,	300 00		
Juliette Eaton,	300 00		
Martha E. Mills,	200 00		
Mary McKenzie,	193 33		
Belle McNeil,	175 00		
Other employees,	602 49	2,070 82	
ATTENDANTS.			
Frank G. Proctor,	\$720 00		
Augusta F. Martin,	285 00		
Helen G. Brannen,	266 67		
Lucy J. Jordan,	264 17		
Helen J. Pratt,	257 50		
Elma L. Turner,	205 00		
Mary L. Partridge,	190 00		
Martha E. Mason,	135 00		
Sadie M. McNeil,	119 67		
Hattie F. Mather,	115 66		
Adelaide M. Howard,	115 00		
Helen F. Burr,	83 34		
Other employees,	423 17	3,180 18	
FARMERS.			
Fred H. Harrington,	\$720 00		
Frank P. Stockwell,	720 00		
George F. Arnold,	720 00		
Oscar B. Dadmun,	660 00		
<i>Amounts carried forward,</i>		\$15,254 56	\$754,403 65

STATEMENT VII.

Revenue Expenses.

DETAILS 297.

EXPENSES REFORMATORY PRISON FOR WOMEN—*Continued.*

<i>Amounts brought forward,</i> . . .	\$15,254 56	\$754,403 65
Joseph H. Wheeler, . . . \$600 00		
Tewksbury Gay, . . . 480 00		
William J. Turner, . . . 360 00		
William Lamberton, . . . 210 00		
	4,470 00	
OTHER EMPLOYEES.		
J. Hendry Flett, carpenter, . . \$720 00		
G. Henry Putnam, fireman, . . 800 00		
Albert Norris, fireman, . . 600 00		
Nelson L. Haynes, fireman, . . 600 00		
Daniel Whitehead, stableman, . 720 00		
Gardner H. Haynes, watchman, . 730 00		
Jerome Hyde, watchman, . . 730 00		
	4,900 00	
GROCERIES AND PROVISIONS.		
Baking powders, soda, etc., . . \$36 43		
Beans, peas, etc., . . . 78 84		
Bread and crackers, . . . 47 64		
Butter and cheese, . . . 61 80		
Candy, . . . 3 08		
Coffee, cocoa, etc., . . . 150 38		
Corn starch, farina, etc, . . 3 62		
Desiccated cocoanut, . . . 2 06		
Eggs, . . . 47 85		
Fish, . . . 407 43		
Flour and meal, . . . 3,275 24		
Fruit, canned and fresh, . . 60 39		
Gelatine, etc., . . . 10 84		
Hulled corn, . . . 2 50		
Ice, . . . 640 51		
Macaroni, . . . 2 13		
Meat, canned and fresh, . . 3,080 14		
Molasses, . . . 598 22		
Oatmeal, . . . 74 20		
Olive oil, . . . 2 45		
Pickles, . . . 2 41		
Poultry and game, . . . 70 37		
Rice, barley, etc., . . . 116 29		
Salt, . . . 68 20		
Soap, . . . 94 93		
Spices, essences, etc., . . . 34 18		
Sugar, . . . 304 03		
Tapioca, sago, etc., . . . 2 20		
Tea, . . . 71 46		
Vegetables, . . . 190 12		
Vinegar, . . . 7 75		
Yeast, compressed, etc., . . 39 00		
	9,536 69	
<i>Amounts carried forward,</i> . . .	\$34,161 25	\$754,403 65

STATEMENT VII.

Revenue Expenses.

DETAILS 297.

EXPENSES REFORMATORY PRISON FOR WOMEN — *Continued.*

<i>Amounts brought forward,</i> . . .	\$34,161 25	\$754,403 65
STORES AND SUPPLIES.		
Agricultural implements, . . .	\$182 28	
Baskets,	20 97	
Belting,	19 77	
Boots, shoes, etc.,	625 37	
Bricks,	198 00	
Brushes, brooms, etc.,	115 29	
Buckets, pails, etc.,	16 34	
Buttons, trimmings, etc.,	3 04	
Carpets, rugs, etc.,	22 75	
Castings,	44 24	
Cement, lime, sand, etc.,	48 75	
Clocks,	24 25	
Coal,	5,061 09	
Corn, oats, etc.,	1,025 27	
Crockery, glassware, etc.,	163 47	
Disinfectants,	1 25	
Dry goods,	1,468 94	
Electric supplies,	62 46	
Engine supplies,	5 13	
Fertilizers,	413 35	
Fire-proof safes,	95 00	
Hardware, tools, etc.,	461 79	
Harness,	13 35	
Hose, etc.,	36 00	
Insect powder, fly paper, etc.,	4 60	
Iron crosses for cemetery,	38 25	
Kitchen utensils,	3 50	
Ladders, steps, etc.,	2 45	
Lamps, lanterns and supplies,	1 25	
Laundry machinery,	365 71	
Laundry supplies,	108 94	
Lumber,	407 41	
Mattresses, protectors, etc.,	4 08	
Medicines and hospital supplies,	405 09	
Oil, illuminating,	13 36	
Oil, lubricating,	140 10	
Paints, oils, etc.,	17 94	
Paper,	9 50	
Pipe and boiler covering, materials,	65 39	
Potash,	94 56	
Record and account books,	36 98	
Record dials,	6 00	
Rope,	1 88	
School books and supplies,	4 00	
Seeds, plants and hot-house supplies,	126 09	
Shawls,	226 46	
Soap grease,	209 72	
<i>Amounts carried forward,</i>	\$34,161 25	\$754,403 65

STATEMENT VII.

Revenue Expenses.

DETAILS 297.

EXPENSES REFORMATORY PRISON FOR WOMEN—*Continued.*

<i>Amounts brought forward,</i>		\$34,161 25	\$754,403 65
Spectacles,	\$9 50		
Stationery and office supplies,	133 58		
Steam kettles,	98 63		
Steam pipe and fittings,	1,235 14		
Stencils, stamps, etc.,	8 25		
Stone,	50 00		
Stoves,	8 90		
Sundries,	14 28		
Surgical instruments and supplies,	1 40		
Table furnishings,	14 52		
Thread,	66 04		
Tinware,	53 21		
Toilet paper,	38 18		
Tooth brushes,	7 65		
Typewriter supplies,	3 50		
Vaccine points,	1 84		
Wagons,	251 50		
Wood ashes,	202 40		
Woodenware,	15 13		
Wrapping paper, twine, etc.,	39 41		
		14,674 47	
MISCELLANEOUS.			
Blacksmithing,	\$14 93		
Books and repairs,	105 71		
Carpenter work,	72 50		
Carriage hire,	279 00		
Dental surgery,	20 25		
Entertainments,	95 75		
Employment bureau fees,	2 75		
Expenses as delegate,	172 13		
Expressage,	452 36		
Freight,	1,477 92		
Horse hire,	41 88		
Labor,	2,613 21		
Live stock,	242 50		
Making inventory,	20 00		
Mason work,	358 04		
Medical and surgical attendance,	25 08		
Newspapers,	16 50		
Plumbing,	2 40		
Postage,	249 67		
Printing,	39 81		
Repairs, concrete flooring,	10 00		
Repairs, harness,	3 85		
Repairs, machines,	1 50		
Repairs, steam pump,	112 99		
Repairs, wagons,	50 93		
Return of escaped convicts,	7 25		
<i>Amounts carried forward,</i>		\$48,835 72	\$754,403 65

STATEMENT VII.

Revenue Expenses.

DETAILS 298.

EXPENSES REFORMATORY PRISON FOR WOMEN — *Concluded.*

<i>Amounts brought forward,</i>	\$48,835 72	\$754,403 65
Shoeing horses,	\$64 93	
Sundry incidentals,	24 85	
Telephone and telegrams,	282 57	
Transportation and travel,	303 40	
Tuning pianos,	4 25	
Undertaker's services,	13 00	
Veterinary surgeon's services,	62 00	
	7,243 91	
SEWERS.		
Town of Framingham, maintenance of sewer,	600 00	
Total expenses Reformatory Prison for Women, 1897,		56,679 63

DETAILS No. 298.

EXPENSES STATE FARM.

[Pub. Stat., chap. 88; Acts 1884, chap. 297; 1887, chap. 264; 1897, chap. 68.]

SALARIES OF SUPERINTENDENT AND OFFICERS.		
SUPERINTENDENT.		
Hollis M. Blackstone,	\$2,625 00	
ASSISTANT SUPERINTENDENT.		
Thomas J. Cannon, to		
June 30,	\$500 00	
Benjamin F. Robinson,		
from July 1,	500 00	
	1,000 00	
RESIDENT PHYSICIAN.		
A. H. Harrington,	2,000 01	
ASSISTANT PHYSICIANS.		
James F Blair,	\$800 00	
H. Walter Mitchell,	683 85	
H. S. Spear and others,	297 50	
	1,780 85	
CLERK.		
Henry J Strand,	1,050 00	
STENOGRAPHER.		
Alice M. Boutelle,	117 33	
<i>Amounts carried forward,</i>	\$8,573 19	\$811,083 28

STATEMENT VII.

Revenue Expenses.

DETAILS 298.

EXPENSES STATE FARM — *Continued.*

<i>Amounts brought forward,</i>	<i>\$8,573 19</i>	.	.	.	<i>\$811,083 28</i>
ENGINEERS.					
Rodney A. Moore, . . .	\$840 00				
W. T. R. Slater, . . .	510 00				
M. H. Osgood, . . .	485 00				
James Bradford, . . .	360 00				
	<u>2,195 00</u>				
				\$10,768 19	
OVERSEERS.					
Walter E. Temple, . . .	720 00				
Benjamin A. Atkins, . . .	600 00				
Fred A. Hewey, . . .	600 00				
Zeno D. Baker, . . .	480 00				
Andrew D. Grant, . . .	480 00				
Bejamin F. Robinson, to June 30, appointed assistant superintendent, . . .	450 00				
E. L. Benner, from July 1, . . .	300 00				
D. B. Faulkner, from July 1, . . .	120 00				
Willis E. Bowler, from October 26, . . .	88 00				
	<u>\$3,838 00</u>				
SUPERVISOR OF INSANE.					
Melvin Hatch, . . .	\$499 99				
ASSISTANTS.					
B. F. Tibbetts, . . .	437 50				
E. W. Cramer, . . .	420 00				
Dana Tibbetts, . . .	420 00				
E. S. Kingsley, . . .	397 42				
B. C. Knowlton, . . .	390 00				
James N. Slater, . . .	390 00				
Raymond A. Taylor, . . .	390 00				
Daniel H. Clark, . . .	390 00				
A. B. McDonald, . . .	390 00				
Joseph C. Slater, . . .	387 88				
John W. Hicks, . . .	382 50				
D. W. York, . . .	382 50				
Eugene H. Boehner, . . .	377 50				
J. T. Beavins, . . .	370 00				
William E. Allen, . . .	360 00				
Herman Flaggs, . . .	360 00				
Samuel H. Goins, . . .	356 00				
Frederick L. Castle, . . .	350 00				
Horace G. Cox, . . .	347 50				
John E. Proctor, . . .	347 50				
Arthur R. Packard, . . .	345 00				
La Forest H. Cramer, . . .	345 00				
Albert N. Pond, . . .	340 00				
Frederick Folsom, . . .	340 00				
Charles R. Tibbetts, . . .	340 00				
<i>Amounts carried forward,</i>	.	.	.	\$14,606 19	\$811,083 28

STATEMENT VII.

Revenue Expenses.

DETAILS 298.

EXPENSES STATE FARM — *Continued.*

<i>Amounts brought forward,</i> . . .	\$14,606 19	\$811,083 28
Frank P. Stone, \$330 00		
W. F. Rowell, 320 00		
Walter S. Guild, 285 00		
William J. Hamilton, 225 00		
Frank J. Rice and others, 1,018 00		
	12,034 24	
FARMERS.		
George E. Bacon, \$1,000 00		
Henry S. Keith, 540 00		
Ernest E. Bacon, 540 00		
A. B. Cooledge, 480 00		
N. B. Doe, 480 00		
George R. Beldin, 480 00		
Herman S. Porter, 262 00		
E. L. Benner, to June 30, ap- pointed overseer, 240 00		
Charles F. Porter and others, 337 16		
	4,359 16	
GARDENER.		
Charles Flynn, 345 00		
OTHER EMPLOYEES.		
HOUSE-KEEPER.		
Sarah F. Blackstone, \$300 00		
BAKER.		
Peter Bazinet, 600 00		
COOKS.		
Frank G. Rice, \$240 00		
John W. Tibbetts, 163 50		
Mary E. Cooledge, 300 00		
	703 50	
DOMESTIC.		
Maude Guild, 126 00		
FIREMAN AT PUMP STATION.		
John Emerson, 240 00		
HERDSMAN.		
Luke Wrisley, 108 33		
LAUNDRESS.		
Belle Benner, 300 00		
MECHANICS.		
E. V. Tyler, blacksmith, \$199 33		
Frank Miller, carpenter, 160 00		
<i>Amounts carried forward,</i>	\$31,344 59	\$811,083 28

STATEMENT VII.

Revenue Expenses.

DETAILS 298.

EXPENSES STATE FARM—Continued.

<i>Amounts brought forward,</i>		\$31,844 59	\$811,083 28
Michael Conrey, carpenter,	\$150 00		
Elias Johnson, carpenter,	65 75		
Roger Nutall, carpenter,	65 00		
B. C. Hopper, carpenter,	52 50		
W. E. Fenney, carpenter,	27 00		
J. H. Hannum, painter,	480 00		
Frank Clark, plumber,	160 00		
G. V. Hitchcock, tin-smith,	140 00		
	<hr/> \$1,499 58		
MESSENGER.			
William A. McGeoch,	240 00		
NURSES.			
Margaret J. Hamilton and others,	738 00		
PORTER.			
Albert P. Horton,	75 00		
WATCHMAN.			
George W. Blake,	525 00		
	<hr/>	5,455 41	
GROCERIES AND PROVISIONS.			
Baking powders, soda, etc.,	\$134 06		
Beans, peas, etc.,	981 36		
Bread and crackers,	185 45		
Butter and cheese,	160 98		
Butterino,	1,041 40		
Candy,	45 94		
Coffee, cocoa, etc.,	988 17		
Corn starch, farina, etc.,	8 88		
Eggs,	410 05		
Fish,	2,267 90		
Flour and meal,	10,988 55		
Fruit, canned and fresh,	662 05		
Gelatine, etc.,	11 52		
Ketchup, sauces, etc.,	6 75		
Lard,	79 15		
Macaroni,	4 99		
Meat, canned and fresh,	9,074 84		
Milk,	63 10		
Molasses,	660 09		
Oatmeal,	256 73		
Olive oil,	1 50		
Pickles,	26 32		
<i>Amounts carried forward,</i>		\$36,800 00	\$811,083 28

STATEMENT VII.

Revenue Expenses.

DETAILS 298.

EXPENSES STATE FARM — *Continued.*

<i>Amounts brought forward,</i>		\$36,800 00	\$811,083 28
Poultry and game,	\$413 60		
Preserves, jams, jellies, etc.,	1 13		
Rice, barley, etc.,	314 79		
Salt,	164 10		
Soap,	219 10		
Soups, canned,	292 22		
Spices, essences, etc.,	165 94		
Sugar,	2,183 26		
Tapioca, sago, etc.,	26 31		
Tea,	543 44		
Tobacco, snuff, etc.,	1,911 23		
Vegetables,	757 39		
Vinegar,	20 08		
Yeast, compressed, etc.,	219 90		
		35,292 27	
STORES AND SUPPLIES.			
Agricultural implements,	\$735 75		
Athletic supplies,	37 63		
Baskets,	30 25		
Blankets, beddings, etc.,	1,411 20		
Boots, shoes, etc.,	274 10		
Bricks,	378 30		
Brushes, brooms, etc.,	297 88		
Buckets, pails, etc.,	36 84		
Buttons, trimmings, etc.,	212 53		
Candles,	2 16		
Canvas, duck, etc.,	20 15		
Carpets, rugs, etc.,	255 18		
Castings,	345 10		
Caustic soda,	77 64		
Cement, lime, sand, etc.,	45 50		
Clocks,	39 69		
Cloth, clothing, etc.,	4,105 82		
Coal,	9,995 75		
Cooking apparatus,	18 00		
Combs,	56 75		
Corn, oats, etc.,	2,434 09		
Crockery, glassware, etc.,	278 89		
Damper regulators,	215 00		
Di-infectants,	83 20		
Drain pipe, tiles, etc.,	6 00		
Dry goods,	3,752 34		
Electric supplies,	352 62		
Engine supplies,	48 26		
Excelsior, fibre, etc.,	18 06		
Fertilizers,	2,104 66		
Fire bricks, kaolin, etc.,	28 50		
Furnishing goods,	983 07		
Furniture,	479 98		
<i>Amounts carried forward,</i>		\$72,092 27	\$811,083 28

STATEMENT VII.

Revenue Expenses.

DETAILS 298.

EXPENSES STATE FARM—Continued.

<i>Amounts brought forward,</i> . . .		\$72,092 27	\$811,083 28
Gasoline,	\$281 47		
Glass,	87 89		
Hair, curled,	148 33		
Hardware, tools, etc.,	606 74		
Harness,	10 00		
Hats, caps, etc.,	338 21		
Hay, straw, etc.,	903 08		
Hose, etc.,	11 05		
Humane restraint appliances,	16 00		
Ink,	15 00		
Insect powder, fly paper, etc.,	25 90		
Iron, steel, etc.,	448 32		
Kitchen utensils,	80		
Ladders, steps, etc.,	52 35		
Laundry machinery,	63 09		
Laundry supplies,	46 73		
Leather,	2,186 16		
Locks,	98 65		
Lumber,	2,360 45		
Machinery,	92 52		
Matches,	37 50		
Mattresses, protectors, etc.,	156 73		
Medicines and hospital supplies,	906 03		
Naphtha,	55 62		
Oil, illuminating,	105 65		
Oil, lubricating,	310 17		
Paints, oils, etc.,	886 24		
Paper,	57 26		
Photographic supplies,	17 95		
Plumbing stock and supplies,	197 33		
Record and account books,	129 03		
Roofing materials,	7 99		
Rubber boots,	40 56		
Rubber goods,	4 50		
Sashes, doors, blinds, etc.,	76 92		
Seeds, plants and hot-house supplies,	278 24		
Sewing machines,	138 26		
Shafting, pulleys, etc.,	51 30		
Shoe findings,	369 17		
Soap grease,	7 20		
Spectacles,	40 28		
Sponges,	2 35		
Stable supplies,	55 08		
Stationery and office supplies,	204 81		
Steam cooking apparatus,	104 96		
Steam pipe and fittings,	760 53		
Stencils, stamps, etc.,	3 65		
Stoves,	137 11		
<i>Amounts carried forward,</i>		\$72,092 27	\$811,083 28

STATEMENT VII.

Revenue Expenses.

DETAILS 298.

EXPENSES STATE FARM — *Continued.*

<i>Amounts brought forward,</i>		\$72,092 27	\$811,083 28
Sundries,	\$17 03		
Surgical instruments and supplies,	414 50		
Thread,	116 02		
Tinware,	130 45		
Tinsmiths' supplies,	203 30		
Toilet paper,	120 00		
Typewriter,	90 00		
Typewriter supplies,	1 00		
Upholstery supplies,	91 88		
Wagons,	40 00		
Wall paper,	89 21		
Water pipes,	14 40		
Window and door frames, etc.,	17 40		
Window shades, curtains, etc.,	53 31		
Wire laths,	103 05		
Woodenware,	112 31		
Wrapping paper, twine, etc.,	8 78		
		43,613 69	
MISCELLANEOUS.			
Appraisal of property,	\$125 00		
Blacksmith,	160 25		
Board and care of horse,	31 75		
Books and repairs,	3 00		
Carpenter work,	1,110 25		
Chaplain's services,	532 00		
Concreting,	219 00		
Dental surgery,	4 00		
Electricians,	45 50		
Entertainments,	71 50		
Expenses as delegate,	62 95		
Expressage,	255 10		
Freight,	1,880 38		
Gratuities,	2,400 30		
Horse hire,	10 00		
Inspection of boilers,	22 00		
Inspection of meat,	21 00		
Investigation of the methods of other institutions outside the State in the matter of employ- ing convicts at outdoor labor,	126 15		
Labor,	79 35		
Live stock,	395 00		
Machinists,	7 75		
Making cider,	43 40		
Mason work,	382 75		
Medical and surgical attendance,	93 00		
Music,	13 30		
Newspapers,	60 75		
<i>Amounts carried forward,</i>		\$115,705 96	\$811,083 28

STATEMENT VII.

Revenue Expenses.

DETAILS 299.

EXPENSES STATE FARM—*Concluded.*

<i>Amounts brought forward,</i>	\$115,705 96	\$811,083 28
Paper hangers,	\$15 05	
Photographs,	27 00	
Plumbing,	295 00	
Postage,	289 00	
Printing,	115 35	
Release from damages,	50 00	
Repairs, engine, etc.,	38 36	
Repairs, scales,	37 45	
Repairs, steam pump,	78 80	
Repairs, wagons,	36 61	
Return of escaped convicts,	190 00	
Shoeing horses,	7 80	
Sundry incidentals,	14 47	
Tailors,	60 00	
Telephone and telegrams,	515 99	
Tinsmiths,	90 00	
Transportation and travel,	1,521 92	
Trustees' travel,	140 81	
Tuning pianos,	7 50	
Undertaker's services,	8 00	
	11,694 04	
Total expenses State Farm, 1897,		127,400 00

DETAILS No. 299.

EXPENSES LYMAN SCHOOL FOR BOYS.

[Pub. Stat., chap. 89; Acts 1884, chap. 323; 1895, chap. 423; 1896, chap. 382; 1897, chap. 112.]

SALARIES OF SUPERINTENDENT AND OFFICERS.

SUPERINTENDENT.

Theodore F. Chapin, \$1,999 99

ASSISTANT SUPERINTENDENT.

Walter M. Day, 899 99

PHYSICIAN.

F. E. Corey, 300 00

ENGINEER.

James W. Clark, 897 53

CLERK.

Gertrude B. Day, 337 67

\$4,435 18

Amounts carried forward,

\$4,435 18

\$938,483 28

STATEMENT VII.

Revenue Expenses.

DETAILS 299.

EXPENSES LYMAN SCHOOL FOR BOYS — *Continued.*

<i>Amounts brought forward,</i> . . .	\$4,435 18	\$938,483 28
MATRONS.		
Maria B. Chapin,	\$400 01	
Ida M. Burhoe,	251 64	
Mary E. Greeley,	250 01	
Susie E. Wheeler,	250 01	
Sarah E. Goss,	250 01	
Jennie E. Perry,	250 01	
Mabel G. Moore,	250 01	
Margaret J. Ord,	250 01	
Lenora Day and others, . .	499 74	
	2,651 45	
TEACHERS.		
Mary L. Pettit, principal, . .	\$701 24	
James D. Littlefield,	1,000 01	
Alliston Greene,	786 54	
Anna L. Wilcox,	741 67	
M. Everett Howard,	400 01	
Emma F. Newton,	400 01	
Flora J. Dyer,	370 80	
Annie L. Vinal,	310 40	
Marion L. Cole,	289 59	
Laura B. Gilpatric,	281 23	
Edith M. Braley and others, .	1,012 93	
	6,294 43	
OTHER EMPLOYEES.		
IN CHARGE OF FAMILIES.		
Mr. and Mrs. W. J. Wilcox, . .	\$926 51	
Mr. and Mrs. A. S. Meserve, . .	851 01	
Mr. and Mrs. F. W. Wetmore, . .	845 53	
Mr. and Mrs. I. F. Swift, . . .	839 78	
Mr. and Mrs. E. A. Pierce, . . .	834 02	
Mr. and Mrs. W. L. Pettingill, .	771 84	
Mr. and Mrs. C. H. Hallier, . .	646 57	
Mr. and Mrs. George W. Bullock and others,	661 12	
	6,381 38	
BAKER.		
Mary E. Brown,	\$212 59	
CARPENTER.		
A. Russell King,	424 72	
CHAPLAINS.		
Lucius R. Eastman and others, .	260 00	
FARMER.		
Charles S. Graham,	700 01	
HOUSEKEEPER.		
Hannah M. Braley,	300 00	
<i>Amounts carried forward,</i> . . .	\$19,762 44	\$938,483 28

STATEMENT VII.

Revenue Expenses.

DETAILS 299.

EXPENSES LYMAN SCHOOL FOR BOYS—*Continued.*

<i>Amounts brought forward,</i>		\$19,762 44	\$938,483 28
MASON.			
Charles A. Harrington,	\$28 72		
NURSE.			
Edith Howard,	216 57		
PAINTER.			
Harry G. Nye,	518 75		
SEAMSTRESS.			
Fannie S. Mitchell,	250 01		
STOREKEEPER.			
Aaron R. Morse, to June 30,	373 94		
SUBSTITUTES, ETC.			
Lila V. Burhoe and others,	679 02		
TEAMSTERS.			
George M. Ross,	\$288 22		
John F. Perkins,	400 01		
	688 23		
TRUANT OFFICER.			
John H. Cummings, storekeeper from September 1,	552 75		
WATCHMAN.			
Prescott G. Brown,	401 60		
		5,606 91	
MISCELLANEOUS.			
George W. Bullock and others,		146 37	
SUPERVISOR AND ASSISTANTS AT BERLIN.			
Emily S. Warner, supervisor,	\$600 00		
Mr. and Mrs. Ira G. Dudley, assist- ants,	762 49		
		1,362 49	
GROCERIES AND PROVISIONS.			
Baking powders, soda, etc.,	\$32 37		
Beans, peas, etc.,	221 62		
Bread and crackers,	94 02		
Butter and cheese,	872 93		
Butterine,	300 19		
Candy,	16 25		
Coffee, cocoa, etc.,	155 24		
Corn starch, farina, etc,	4 96		
<i>Amounts carried forward,</i>		\$26,878 21	\$938,483 28

STATEMENT VII.

Revenue Expenses.

DETAILS 299.

EXPENSES LYMAN SCHOOL FOR BOYS — *Continued.*

<i>Amounts brought forward,</i>		\$26,878 21	\$938,483 28
Desiccated cocoanut,	\$8 70		
Eggs,	81 02		
Fish,	547 14		
Flour and meal,	2,539 60		
Fruit, canned and fresh,	407 84		
Gelatine, etc.,	18 30		
Ice,	423 63		
Macaroni,	3 35		
Meat, canned and fresh,	2,231 03		
Milk,	3 90		
Molasses,	355 74		
Oatmeal,	112 40		
Olive oil,	4 10		
Poultry and game,	186 12		
Preserves, jams, jellies, etc.,	2 40		
Rice, barley, etc.,	79 81		
Salt,	39 90		
Soap,	222 64		
Spices, essences, etc.,	75 20		
Sugar,	677 72		
Tapioca, sago, etc.,	95		
Tea,	42 47		
Vegetables,	332 97		
Vinegar,	5 81		
Yeast, compressed, etc.,	133 26		
		10,183 58	
STORES AND SUPPLIES.			
Agricultural implements,	\$257 75		
Athletic supplies,	60 00		
Awnings,	43 00		
Baskets,	14 00		
Belting,	7 32		
Blankets, bedding, etc.,	53 20		
Blasting material, tools, etc.,	9 00		
Boots, shoes, etc.,	418 15		
Bricks,	9 60		
Brushes, brooms, etc.,	219 06		
Buckets, pails, etc.,	24 45		
Buttons, trimmings, etc.,	56 99		
Candles,	1 80		
Carpets, rugs, etc.,	30 25		
Castings,	113 60		
Cattle markers,	5 25		
Cement, lime, sand, etc.,	40 90		
Clocks,	75		
Cloth, clothing, etc.,	1,482 56		
Coal,	5,137 75		
Combs,	6 00		
Corn, oats, etc.,	1,334 04		
<i>Amounts carried forward,</i>		\$37,061 79	\$938,483 28

STATEMENT VII.

Revenue Expenses.

DETAILS 299.

EXPENSES LYMAN SCHOOL FOR BOYS — *Continued.*

<i>Amounts brought forward,</i>		\$37,061 79	\$938,483 28
Crockery, glassware, etc.,	\$130 90		
Disinfectants,	82 53		
Drain pipe, tiles, etc.,	544 93		
Electric supplies,	51 39		
Engine supplies,	4 60		
Fertilizers,	786 50		
Furnishing goods,	412 07		
Furniture,	217 75		
Glass,	10 86		
Glue,	4 50		
Hardware, tools, etc.,	1,072 18		
Harness,	30 65		
Hats, caps, etc.,	318 18		
Hay, straw, etc.,	78 00		
Hose, etc.,	60 00		
House furnishing goods,	2 00		
Ink,	19 12		
Insect powder, fly paper, etc.,	15 35		
Iron, steel, etc.,	84 01		
Kitchen utensils,	35 11		
Ladders, steps, etc.,	25 25		
Laundry machinery,	40 70		
Leather,	129 31		
Locks,	50		
Lumber,	2,204 52		
Machinery,	54 00		
Machinists' tools and supplies,	5 82		
Mail pouch,	24 00		
Medicines and hospital supplies,	169 53		
Mimeograph,	7 75		
Mirrors,	26 46		
Oil, lubricating,	5 00		
Paints, oils, etc.,	784 79		
Paper,	205 91		
Peat moss,	156 00		
Plumbing stock and supplies,	21 66		
Printing supplies,	51 24		
Record and account books,	96 35		
Record dials,	9 00		
Refrigerators,	107 44		
Roofing materials,	14 25		
Rope,	6 10		
Rubber boots,	98 98		
Sal soda,	20 70		
Sashes, doors, blinds, etc.,	65 00		
Scales,	163 00		
School books and supplies,	402 06		
Seeds, plants and hot-house supplies,	251 64		
<i>Amounts carried forward,</i>		\$37,061 79	\$938,483 28

STATEMENT VII.

Revenue Expenses.

DETAILS 299.

EXPENSES LYMAN SCHOOL FOR BOYS — *Continued.*

<i>Amounts brought forward,</i> . . .		\$37,061 79	\$938,483 28
Sewing-machine supplies, . . .	\$1 20		
Shoe findings,	41 72		
Slate,	36 00		
Spectacles,	24 25		
Stable supplies,	30 75		
Stationery and office supplies, . . .	109 51		
Steam pipe and fittings,	44		
Stencils, stamps, etc.,	5 00		
Stoves, etc.,	16 09		
Sundries,	38 95		
Surgical instruments and supplies, . .	6 57		
Thread,	14 68		
Tinware,	86 92		
Toilet paper,	121 50		
Tooth brushes,	8 50		
Track and hangers,	69 19		
Travelling bags, trunks, etc., . . .	75 60		
Type, electros, etc.,	14 86		
Typewriter supplies,	7 83		
Upholstery supplies,	3 60		
Vaccine points,	3 50		
Wagons,	90 00		
Wall paper, etc.,	27 25		
Wheelbarrows,	9 50		
Window guards,	5 64		
Window screens,	20 72		
Window shades, curtains, etc., . . .	103 15		
Wire netting,	87 99		
Woodenware,	23 60		
Wrapping paper, twine, etc., . . .	15 73		
		19,983 25	
MISCELLANEOUS.			
Appraisal of property,	\$12 25		
Books and repairs,	142 98		
Carpenter work,	16 80		
Carriage hire,	2 00		
Concreting,	229 00		
Dental surgery,	2 50		
Electric lighting, gas, etc.,	2,092 64		
Expense as delegate,	38 50		
Expressage,	377 96		
Freight,	246 51		
Hire of teams,	16 80		
Labor,	156 78		
Laundry work,	10 76		
Live stock,	468 00		
Mason work,	113 24		
Music,	32 65		
Newspapers,	213 45		
<i>Amounts carried forward,</i>		\$57,045 04	\$938,483 28

STATEMENT VII.

Revenue Expenses.

DETAILS 300.

EXPENSES LYMAN SCHOOL FOR BOYS — *Concluded.*

<i>Amounts brought forward,</i>	\$57,045 04	\$938,488 28
Painters,	\$45 00	
Photographs,	2 00	
Plumbing,	17 74	
Postage,	175 33	
Printing,	9 00	
Publications,	7 50	
Repairs, organ,	8 25	
Repairs, pump,	7 03	
Repairs, wagon,	122 83	
Rent of organ,	4 00	
Return of escaped convicts,	95 00	
Shoeing horses,	101 53	
Sundry incidentals,	24 19	
Telephone and telegrams,	225 44	
Transportation and travel,	312 73	
Tuning pianos,	6 30	
Veterinary surgeon's services,	14 50	
Water rates,	430 00	
	5,781 19	
BOARDING OUT CHILDREN.		
Paid for board, clothing, etc., of 30 children,	2,521 59	
Total expenses Lyman School for Boys, 1897,		65,347 82

DETAILS No. 300.

EXPENSES STATE INDUSTRIAL SCHOOL FOR
GIRLS.

[Pub. Stat., chap. 89; Acts 1896, chap. 423; 1896, chap. 382; 1897, chap. 78.]

SALARIES OF SUPERINTENDENT AND OFFICERS.		
SUPERINTENDENT.		
Luann L. Brackett,	\$1,200 00	
FARMER AND STEWARD.		
N. C. Brackett,	650 04	
FOREMAN.		
E. P. Woodbury,	527 56	
PHYSICIAN.		
Mary V. O'Callaghan,	200 04	
<i>Amount carried forward,</i>		\$1,003,831 10

STATEMENT VII.

Revenue Expenses.

DETAILS 800.

EXPENSES STATE INDUSTRIAL SCHOOL FOR GIRLS — *Cont'd.*

<i>Amount brought forward,</i> . . .		\$1,008,831 10
CLERK.		
Edith B. Thompson, . . .	\$349 92	\$2,927 56
MATRONS.		
L. D. Mayhew, . . .	\$338 00	1,411 53
A. M. T. Enos, . . .	337 05	
C. L. Everingham, . . .	328 01	
L. E. Hazelton and others, . . .	408 47	
TEACHERS.		1,916 04
A. Hawley, . . .	\$300 00	
G. L. Smith, . . .	288 27	
J. C. Trask, . . .	279 84	
A. L. Brackett, . . .	260 83	2,394 61
M. Middlemiss, . . .	137 48	
E. A. Bartlett, . . .	111 49	
H. Allan, . . .	79 93	
E. M. Buck and others, . . .	458 20	2,797 40
HOUSEKEEPERS.		
M. E. King, . . .	\$321 10	
M. Torrey, . . .	300 00	
M. Voter, . . .	288 58	
L. R. Bean, . . .	285 67	2,797 40
M. Trapp, . . .	282 39	
L. E. Holder, . . .	277 83	
B. A. Wilson, . . .	247 99	
I. N. Bailey and others, . . .	391 05	2,797 40
LABORERS.		
G. K. Wight, . . .	\$466 14	
A. T. Saunders, . . .	430 00	
F. E. Blanchard, . . .	380 00	
D. H. Bailey, . . .	304 99	2,797 40
W. A. Smith, . . .	304 00	
E. O. Maxwell, . . .	301 56	
M. Dolphin and others, . . .	610 71	
GROCERIES AND PROVISIONS.		
Baking powders, soda, etc., . . .	\$14 77	\$1,008,831 10
Beans, peas, etc., . . .	9 37	
Bread and crackers, . . .	100 76	
Butter and cheese, . . .	360 98	
Coffee, cocoa, etc., . . .	124 89	
Corn starch, farina, etc., . . .	1 80	
Desiccated cocoanut, . . .	3 90	
Eggs, . . .	41 88	
Fish, . . .	463 70	
Flour and meal, . . .	157 03	
<i>Amounts carried forward,</i> . . .		\$11,447 14
		\$1,008,831 10

STATEMENT VII.

Revenue Expenses.

DETAILS 800.

EXPENSES STATE INDUSTRIAL SCHOOL FOR GIRLS—*Cont'd.*

<i>Amounts brought forward,</i> . . .	\$11,447 14	\$1,003,831 10
Fruit, canned and fresh, . . .	\$219 83	
Gelatine, etc., . . .	9 00	
Hulled corn, . . .	36 82	
Macaroni, . . .	4 75	
Meat, canned and fresh, . . .	1,123 44	
Molasses, . . .	251 47	
Oatmeal, . . .	23 55	
Pickles, . . .	9 28	
Poultry and game, . . .	1 00	
Preserves, jams, jellies, etc., . . .	10 30	
Rice, barley, etc., . . .	18 23	
Salt, . . .	31 10	
Soap, . . .	193 45	
Spices, essences, etc., . . .	9 15	
Sugar, . . .	203 58	
Tea, . . .	30 96	
Vegetables, . . .	79 35	
Yeast, compressed, etc., . . .	1 66	
	3,536 00	
STORES AND SUPPLIES.		
Agricultural implements, . . .	\$157 54	
Athletic supplies, . . .	50 88	
Baskets, . . .	9 75	
Blankets, bedding, etc., . . .	8 00	
Boilers, . . .	50 00	
Boots, shoes, etc., . . .	605 64	
Brushes, brooms, etc., . . .	63 19	
Canvas, duck, etc., . . .	5 44	
Carpets, rugs, etc., . . .	57 15	
Cement, lime, sand, etc., . . .	7 40	
Cloth, clothing, etc., . . .	277 22	
Coal, . . .	1,782 13	
Combs, . . .	27 09	
Corn, oats, etc., . . .	1,766 40	
Crockery, glassware, etc., . . .	105 91	
Drain pipe, tiles, etc., . . .	32 76	
Dry goods, . . .	1,647 01	
Electric supplies, . . .	4 15	
Fertilizers, . . .	526 75	
Furnace and fittings, . . .	450 00	
Furniture, . . .	222 43	
Glass, . . .	5 36	
Hardware, tools, etc., . . .	378 59	
Harness, . . .	58 90	
Hats, caps, etc., . . .	46 14	
House furnishing goods, . . .	12 04	
Kitchen utensils, . . .	58 18	
Ladders, steps, etc., . . .	15 55	
Lamps, lanterns and supplies, . . .	22 72	
<i>Amounts carried forward,</i> . . .	\$14,983 14	\$1,003,831 10

STATEMENT VII.

Revenue Expenses.

DETAILS 300.

EXPENSES STATE INDUSTRIAL SCHOOL FOR GIRLS — *Cont'd.*

<i>Amounts brought forward,</i> . . .	\$14,983 14	\$1,003,831 10
Laundry machinery, . . .	\$8 50	
Laundry supplies, . . .	23 35	
Lumber, . . .	132 83	
Medicines and hospital supplies, . . .	67 35	
Oil, illuminating, . . .	154 25	
Paints, oils, etc., . . .	59 35	
Plumbing stock and supplies, . . .	155 81	
Record and account books, . . .	8 00	
Rope, . . .	1 26	
Rubber boots, . . .	31 92	
Sandpaper, . . .	8 25	
Sashes, doors, blinds, etc., . . .	4 00	
School books and supplies, . . .	150 71	
Seeds, plants and hot-house supplies, . . .	241 04	
Stable supplies, . . .	11 05	
Stationery and office supplies, . . .	107 34	
Stoves, . . .	13 25	
Sundries, . . .	13 47	
Surgical instruments and supplies, . . .	1 25	
Table furnishings, . . .	7 11	
Thread, . . .	72 90	
Tinware, . . .	2 40	
Toilet paper, . . .	36 75	
Travelling bags, trunks, etc, . . .	104 40	
Typewriter, . . .	95 00	
Upholstery supplies, . . .	38 73	
Wagons, . . .	25 00	
Wall paper, . . .	7 00	
Window guards, . . .	23 00	
Window screens, . . .	28 90	
Woodenware, . . .	13 25	
	10,096 74	
MISCELLANEOUS.		
Appraisal of property, . . .	\$20 00	
Blacksmithing, . . .	43 40	
Books and repairs, . . .	89 40	
Carpenter work, . . .	50 50	
Carriage hire, . . .	16 25	
Chaplain's services, . . .	255 00	
Dental surgery, . . .	32 00	
Electricians, . . .	70 00	
Entertainments, . . .	17 00	
Expressage, . . .	115 43	
Freight, . . .	74 21	
Labor, . . .	11 90	
Live stock, . . .	405 00	
Medical and surgical attendance, . . .	77 00	
<i>Amounts carried forward,</i> . . .	\$25,079 88	\$1,003,831 10

STATEMENT VII.

Revenue Expenses.

DETAILS 301.

EXPENSES STATE INDUSTRIAL SCHOOL FOR GIRLS — *Concd.*

<i>Amounts brought forward,</i> . . .	\$25,079 88	\$1,003,831 10
Music,	\$16 65	
Newspapers,	90 55	
Nurses,	8 57	
Plumbing,	112 49	
Postage,	120 72	
Printing,	32 35	
Repairs, sewing machines,	2 25	
Repairs, wagons,	92 80	
Return of escaped convicts,	9 47	
Shoeing horses,	120 25	
Sundry incidentals,	7 10	
Telephone instrument,	24 50	
Telephone and telegrams,	182 55	
Transportation and travel,	534 10	
Tuning pianos,	9 00	
Veterinary surgeon's services,	1 50	
	2,641 94	
BOARDING OUT CHILDREN.		
Paid for board, clothing, etc., for ten children,	990 34	
Total expenses State Industrial School for Girls, 1897,		28,712 16

DETAILS No. 301.

EDUCATION OF CHILDREN FROM LYMAN AND
INDUSTRIAL SCHOOLS.

[Acts 1896, chap. 322; 1897, chaps. 78 and 112.]

LYMAN SCHOOL.		
Town of Athol,	\$11 50	
of Blandford,	14 50	
of Boxford,	12 00	
of Georgetown,	3 50	
of Goshen,	22 00	
of Granville,	25 50	
of Hampden,	23 00	
of Holden,	27 00	
of Lincoln,	14 50	
of New Braintree,	11 00	
of Princeton,	13 50	
of Rowley,	25 50	
of Rutland,	90 00	
of Westfield,	4 50	
of Winchendon,	14 00	
	\$312 00	
<i>Amounts carried forward,</i>	\$312 00	\$1,082,543 26

STATEMENT VII.

Revenue Expenses.

DETAILS 302 AND 303.

EDUCATION OF CHILDREN FROM LYMAN AND INDUSTRIAL SCHOOLS — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$312 00	\$1,082,543 26
STATE INDUSTRIAL SCHOOL.		
Town of Barnstable, . . . \$11 00		
of Bedford, . . . 13 50		
of Harvard, . . . 8 00		
of Sturbridge, . . . 12 00		
	44 50	356 50
DETAILS No. 302.		
TRUSTEES LYMAN AND INDUSTRIAL SCHOOLS.		
[Acts 1895, chap. 428; 1897, chap. 47.]		
Elizabeth C. Putnam, travelling expenses, .	\$151 81	
Elizabeth G. Evans, travelling expenses, .	319 97	
M. H. Walker, travelling expenses, . . .	89 94	
H. C. Greeley, travelling expenses, . . .	25 24	
M. J. Sullivan, travelling expenses, . . .	41 84	
		628 80
DETAILS No. 303.		
TRUSTEES LYMAN AND INDUSTRIAL SCHOOLS,		
AGENTS.		
[Acts 1895, chaps. 428 and 509; 1897, chap. 112.]		
Walter A. Wheeler, agent, —		
Services, \$1,533 34		
Expenses, 943 11		
	\$2,476 45	
Asa F. Howe, visitor, —		
Services, \$1,150 00		
Expenses, 556 89		
	1,706 89	
John H. Cummings, visitor, —		
Expenses,	144 56	
MISCELLANEOUS EXPENSES.		
Travel and transportation, . . . \$480 00		
Telephone and telegrams, . . . 165 50		
Freight, 20 00		
Stationery and office supplies, . . . 4 46		
	669 96	4,997 86
<i>Amount carried forward,</i>		\$1,098,526 42

STATEMENT VII.

Revenue Expenses.

DETAILS 304 AND 305.

DETAILS No. 304.

SUPPORT OF SARAH J. ROBINSON.

[Res. 1889, chap. 79; Acts 1897, chap. 47.]

<i>Amount brought forward,</i>	\$1,038,526 42
Paid to the warden of Lowell jail for board of Sarah J. Robinson, from Nov 16, 1895, to Nov. 16, 1896, ¹ . . .	400 00

DETAILS No. 305.

COMMISSIONERS OF PRISONS.

[Pub. Stat., chap. 219; Acts 1886, chap. 275; 1887, chap. 315; 1888, chap. 323; 1889, chap. 294; 1895, chap. 431; 1897, chaps. 32, 350 and 432.]

COMMISSIONERS.		
Herbert D. Ward,	} without compensation.	
Mary V. O'Callaghan,		
Margaret P. Russell,		
Henry Parkman,		
Charles H. Allen, :		
SECRETARY.		
J. Warren Bailey, from July 27,		\$1,075 28
CLERKS.		
Mary M. Joy,	\$983 34	
Gertrude E. Humphrey,	650 00	
Lizzie F. Fort, to June 15,	412 50	
Katherine A. Kiley, from July 21,	379 83	
Jennie M. Reed, from November 15,	76 67	
Extra clerical services,	85 00	
		2,537 34
AGENTS.		
Philip T. Davis,	\$1,200 00	
William L. Peavey, to October 3,	909 68	
Charles L. Colgate, from October 1,	300 00	
		2,409 68
TRAVELLING EXPENSES.		
Philip T. Davis,	\$651 39	
William L. Peavey,	503 20	
George E. Cornwall,	307 18	
Mary V. O'Callaghan,	251 95	
Herbert D. Ward,	187 00	
C. H. Colgate,	160 00	
Carriage hire,	82 50	
J. Warren Bailey,	57 15	
Amounts carried forward,	\$6,022 30	\$1,038,926 42

¹ Paid from 1896 appropriation.

STATEMENT VII.

Revenue Expenses.

DETAILS 806.

COMMISSIONERS OF PRISONS — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$6,022 30	\$1,038,926 42
Margaret P. Russell, . . . \$55 04		
F. G. Pettigrove, . . . 51 65		
James J. Prentiss, . . . 17 68		
Charles H. Allen, . . . 14 88		
Henry Parkman, . . . 5 00		
	2,334 62	
CURRENT EXPENSES.		
Binding plans, etc., . . . \$10 50		
Extra clerical service, . . . 25 00		
Postage, . . . 147 50		
Printing, . . . 480 01		
Publications, . . . 53 75		
Stationery and office supplies, . . 115 33		
Telephone, telegrams, etc., . . 81 83		
Typewriting, etc., . . . 21 20		
C. J. Berry, services and travel, . 15 75		
	950 87	
Total expenses Commissioners of Prisons, 1897,		9,307 79
DETAILS No. 806.		
AGENT FOR AIDING DISCHARGED CONVICTS.		
[Pub. Stat., chap. 219, sect. 26; Acts 1895, chap. 383; 1897, chap. 32.]		
AGENT.		
George E. Cornwall, salary,	\$1,400 00	
EXPENDED FOR ASSISTANCE TO DISCHARGED CONVICTS.		
Board, \$1,429 69		
Clothing, 659 62		
Travelling expenses, 470 72		
Tools, 136 34		
Sundry incidentals, 5 50		
	2,701 87	
MISCELLANEOUS EXPENSES.		
Stationery, \$7 05		
Postage, 7 00		
	14 05	
		4,115 92
<i>Amount carried forward,</i>		\$1,052,350 13

STATEMENT VII.

Revenue Expenses.

DETAILS 307 AND 308.

DETAILS No. 307.

AGENT FOR AIDING DISCHARGED FEMALE PRISONERS.

[Pub. Stat., chap. 219; Acts 1888, chap. 417; 1897, chaps. 32, 330 and 432.]

<i>Amount brought forward,</i>		\$1,052,350 13
AGENT.		
Sarah E. Frye, salary,	\$921 99	
EXPENDED FOR ASSISTANCE TO DISCHARGED FEMALE PRISONERS.		
Clothing,	\$994 85	
Travel and assistance,	753 38	
Board,	669 72	
Board, Temporary Asylum for Discharged Females, at Dedham,	483 37	
	2,901 32	
MISCELLANEOUS EXPENSES		
Sundry incidentals,	\$24 58	
Postage,	17 00	
Stationery and office supplies,	15 30	
Pathfinder,	5 00	
	61 88	
		3,885 19

DETAILS No. 308.

ASSISTANCE TO PRISONERS DISCHARGED FROM MASSACHUSETTS REFORMATORY.

[Acts 1884, chap. 255; 1887, chap. 395; 1897, chap. 32.]

Board and provisions,	\$1,966 99	
Travel,	1,522 95	
Clothing,	692 09	
Tools,	212 63	
Medicines, etc.,	34 63	
Sundry incidentals,	30 24	
Employment bureau fees,	16 50	
Messenger, etc.,	11 16	
		4,487 19
<i>Amount carried forward,</i>		\$1,060,722 51

STATEMENT VII.

Revenue Expenses.

DETAILS 309 AND 310.

DETAILS No. 309.

REMOVAL OF PRISONERS TO AND FROM STATE AND
COUNTY PRISONS.[Pub. Stat., chap. 219; Acts 1884, chap. 255; 1887, chap. 375; 1890, chaps. 180 and 275; 1897,
chap. 32.]

<i>Amount brought forward,</i>		\$1,060,722 51
Percy W. Allen,	\$4 00	
Charles A. Bartlett,	6 61	
H. M. Brigham,	19 15	
P. G. Brown,	9 32	
D. F. Cadigan,	3 79	
I. W. Campbell,	5 04	
J. H. Cummings,	6 19	
Martin Feeney,	13 85	
F. A. Hagar,	3 63	
C. S. Hart,	6 04	
A. F. Howe,	2 65	
E. W. Hudson,	14 62	
J. A. Hunt,	5 76	
M. J. Kelly,	4 50	
E. T. Lincoln,	4 48	
H. W. Mason,	11 98	
A. S. Meserve,	2 75	
J. S. Paine,	3 79	
W. H. Proctor,	10 89	
F. A. Rhoades,	89 28	
J. F. Scott,	4 11	
J. J. Sheehan,	6 50	
W. C. Wardwell,	14 00	
G. A. Wheeler,	23 82	
		276 75
DETAILS No. 310.		
PROBATION OFFICERS.		
[Acts 1891, chap. 355; 1897, chap. 47.]		
Richard Keefe, compensation,	\$500 00	
George H. Clark, compensation,	89 25	
		589 25
Total reformatory and correctional ex- penses, 1897,		\$1,061,588 51

STATEMENT VII.

Revenue Expenses.

DETAILS 311.

PUBLIC BUILDINGS.

DETAILS No. 311.

STATE ALMSHOUSE, TEWKSBURY.

[Res. 1895, chap. 56; 1896, chap. 92; Acts 1895, chap. 416; 1896, chap. 434; 1897, chaps. 63 and 432.]

PAID FROM APPROPRIATION OF 1895.		
CHAPEL.		
John A. Fox, architect, . . .	\$108 86	
H. A. Page, superintendent of construction, . . .	99 00	
Altar, . . .	111 35	
Brick laying, . . .	1,760 50	
Carpenter work, . . .	75 50	
Cement, lime, etc., . . .	156 00	
Copper work, . . .	930 00	
Doors, windows, etc., . . .	396 00	
Labor, . . .	99 76	
Lumber, . . .	95 10	
Organ, etc., . . .	231 00	
Paints, oils, etc., . . .	236 86	
Piano, . . .	140 00	
Pulpit, etc., . . .	91 60	
Registers, . . .	34 83	
Seats, . . .	750 00	
Slating, . . .	929 00	
Tiles, . . .	15 68	
Wire screens, . . .	13 50	
		\$6,274 54
NEW BUILDING FOR INSANE WOMEN.		
John A. Fox, architect, . . .	\$128 88	
H. A. Page, superintendent of construction, . . .	125 00	
Staples Brothers, contract, . . .	7,092 90	
Electrical supplies, . . .	271 87	
Enamelled bath tubs, etc., . . .	188 37	
Galvanized iron, etc., . . .	920 33	
Mason work, . . .	307 55	
Metal ceilings, . . .	630 00	
Paints, oils, etc., . . .	237 45	
Painting, . . .	122 00	
Pipe covering, . . .	110 76	
		\$6,274 54
Amount carried forward, . . .		\$6,274 54

STATEMENT VII.

Revenue Expenses.

DETAILS 311.

STATE ALMSHOUSE, TEWKSBURY — *Continued.*

<i>Amount brought forward,</i>		\$6,274 54
Plumbing,	\$122 60	
Plumbing supplies,	64 50	
Slating,	8 00	
Tiles,	35 00	
		10,365 21
PAID FROM APPROPRIATION OF 1896.		
BARN.		
H. A. Page, superintendent of construction,	\$214 00	
Building paper, etc.,	103 92	
Carpenter work,	653 44	
Iron work,	41 00	
Iron, steel, etc.,	318 69	
Lumber,	719 34	
Mason work,	174 00	
Slating,	493 01	
Stone capping, etc.,	79 65	
Windows, doors, etc.,	188 75	
		2,985 80
BOILERS.		
John A. Fox, architect,	\$210 00	
H. A. Page, superintendent of construction,	181 00	
C. F. Foss & Co., contract,	4,500 00	
Corliss Engine Company, contract, engines,	1,293 75	
Scannell & Wholley, contract, boilers,	1,710 00	
Atlantic Works, contract, smoke stack,	1,656 83	
Belting,	17 31	
Castings,	44 34	
Cement, lime, sand, etc.,	69 00	
Copper,	6 93	
Engine beds,	206 17	
Hardware,	3 90	
Lumber,	94 82	
Mason work,	488 25	
Packing,	34 69	
Setting boilers, contract,	1,211 70	
Shafting, pulleys, etc.,	734 96	
Smoke flues, etc.,	274 00	
Steam pipes, fitting, etc.,	2,081 18	
		14,818 85
FURNISHING.		
Blankets,	\$835 00	
Carpets,	149 00	
Clock,	32 00	
<i>Amount carried forward,</i>		\$34,444 40

STATEMENT VII.

Revenue Expenses.

DETAILS 312.

STATE ALMSHOUSE, TEWKSBURY—*Concluded.*

<i>Amount brought forward,</i>		\$34,444 40	
Cotton cloth,	\$167 48		
Furniture,	528 75		
Iron beds,	625 00		
Mattress protectors,	143 75		
Mirror,	35 30		
Piano,	155 00		
Rubber hose and couplings,	72 15		
		2,743 43	
NURSES' HOME.			
John A. Fox, architect,	\$484 33		
H. A. Page, superintendent of construction,	406 00		
C. F. Foss & Co., contract,	11,000 00		
Electrical supplies,	579 06		
Electricians,	236 00		
Granite,	9 50		
Iron work,	65 58		
Mason work,	174 75		
Mineral wool,	32 14		
Steam pipe and fitting,	706 54		
Surveying,	5 00		
		13,698 90	
SUMMER HOUSES.			
Concreting,	\$1,747 68		
Lumber,	594 34		
Teaming,	20 00		
		2,362 02	
			\$53,248 75
DETAILS No. 312.			
STATE PRISON AT BOSTON.			
[Res. 1897, chap. 63; Acts 1897, chap. 432.]			
REPAIRS ON WARDEN'S, DEPUTY WARDEN'S AND OFFICERS' HOUSES.			
Concreting,		\$12 00	
Glass,		5 82	
Paint brushes,		5 77	
Paints, oils, etc.,		98 42	
Paste,		4 25	
Plumbing,		4 43	
Wall paper,		135 81	
			266 50
<i>Amount carried forward,</i>			\$53,515 25

STATEMENT VII.

Revenue Expenses.

DETAILS 313.

DETAILS No. 313.

MASSACHUSETTS REFORMATORY.

[Res. 1897, chap. 80; Acts 1897, chap. 482.]

<i>Amount brought forward,</i>		\$58,515 25
BOILERS.		
Advertising,	\$6 50	
Boilers,	3,025 00	
Cement,	88 00	
Fire brick,	177 27	
Freight,	137 35	
Granite,	53 00	
Inspirators,	12 57	
Labor,	16 03	
Setting boilers,	1,922 36	
Slate,	68 18	
Smoke flues,	313 00	
Valves,	49 22	
		\$5,868 48
ELECTRIC LIGHTING.		
Arc lamp,	\$26 85	
Belting,	63 15	
Dynamos, etc.,	642 58	
Electrical supplies,	1,194 26	
Freight,	10 46	
Instruments,	11 90	
Iron beams,	24 30	
Lumber,	111 87	
Pulleys,	56 60	
Switches, etc.,	349 81	
Wire, etc.,	469 58	
		2,961 36
WATER MAINS, ETC.		
Davis & Farnum Company, contract, water pipes, etc.,	\$667 75	
Chapman Valve Company, contract, water gates, valves, etc.,	674 00	
Damper regulator,	200 00	
Labor fitting, etc.,	398 73	
Lever jacks,	48 00	
Pig lead,	116 82	
Pipe and fittings,	943 79	
		3,049 09
		11,878 93
<i>Amount carried forward,</i>		\$65,394 18

STATEMENT VII. Revenue Expenses. DETAILS 314 AND 315.

DETAILS No. 314.

REFORMATORY PRISON FOR WOMEN.

[Res. 1896, chap. 94; 1897, chap. 55; Acts 1896, chap. 434; 1897, chap. 432.]

<i>Amount brought forward,</i>		\$65,394 18
PAID FROM APPROPRIATION OF 1896.		
FARM BUILDINGS.		
Concrete flooring,	\$110 00	
PAID FROM APPROPRIATION OF 1897.		
LAUNDRY YARDS.		
Simpson Brothers, contract, artificial stone pavements,	1,500 00	
REPAIRS ON HOUSES.		
Painting roofs,	451 00	
		2,061 00

DETAILS No. 315.

STATE FARM AT BRIDGEWATER.

[Res. 1894, chap. 66; 1895, chap. 55; 1896, chap. 89; 1897, chaps. 56 and 57; Acts 1894, chap. 419; 1895, chap. 416; 1896, chap. 434; 1897, chap. 432.]

PAID FROM APPROPRIATION OF 1894.		
LAND.		
J. E. Perkins <i>et al.</i> ,	\$190 00	
PAID FROM APPROPRIATION OF 1895.		
HOSPITAL.		
Brass pipe,	\$35 52	
Carpenter work,	304 00	
Cement, lime, etc.,	27 25	
Electrical supplies,	58 51	
Foreman, masons,	48 00	
Hardware,	59 03	
Iron stair castings,	67 01	
Lumber,	82 76	
Registers,	108 93	
Steam pipe and fittings,	151 79	
Travelling expenses,	3 21	
Window guards,	386 23	
	1,332 24	
PAID FROM APPROPRIATION OF 1896.		
ASYLUM FOR INSANE CRIMINALS.		
Carpenter work,	\$60 00	
Carpets,	244 93	
<i>Amounts carried forward,</i>	\$1,522 24	\$67,455 18

STATEMENT VII.

Revenue Expenses.

DETAILS 315.

STATE FARM AT BRIDGEWATER—*Continued.*

<i>Amounts brought forward,</i>		\$1,522 24	\$67,455 18
Electrical supplies,	\$192 75		
Furniture,	87 28		
Heating apparatus,	310 00		
Labor,	3 19		
Lumber,	23 97		
Mantel-piece,	71 00		
Mason work,	39 00		
Paints, oils, etc.,	100 30		
Paper hanging,	28 75		
Plumbing stock and supplies,	365 55		
Plumbers,	153 45		
Wall paper,	10 20		
Weather strips,	4 00		
Wire laths,	12 00		
Window shades,	32 90		
		1,739 27	
LAUNDRY MACHINERY.			
Mangles, etc.,	\$2,447 80		
Steam pipe, etc.,	26 51		
		2,474 31	
PRISON.			
Bricks,	\$5,459 31		
Carpenter work,	302 00		
Cement, lime, etc.,	615 60		
Cook, laborers,	18 00		
Cook, mechanics,	40 00		
Electrical supplies,	74 28		
Foreman, laborers,	211 00		
Foreman, masons,	301 00		
Freight,	140 79		
Granite,	61 60		
Gravel roofing,	147 42		
Hardware,	46 58		
Lumber,	988 77		
Mason work,	1,012 75		
Nails,	40 20		
Pipe covering material,	26 37		
Plumbing and stock,	145 00		
Steam pipe and fittings,	94 01		
Tinsmith,	40 00		
Window guards,	546 94		
Wire netting,	31 20		
		8,342 82	
PAID FROM APPROPRIATION OF 1897.			
ISOLATION WARD.			
Samuel J. Brown, architect,	\$400 00		
Bricks,	2,398 89		
Carpenter work,	563 00		
<i>Amounts carried forward,</i>		\$14,078 64	\$67,455 18

STATEMENT VII.

Revenue Expenses.

DETAILS \$15.

STATE FARM AT BRIDGEWATER—Continued.

<i>Amounts brought forward,</i> . . .		\$14,078 64	\$67,455 18
Cement, lime, sand, etc., . . .	\$387 42		
Cook,	36 00		
Drain pipe,	141 63		
Engine supplies,	23 13		
Expressage and freight,	193 10		
Foreman, carpenters,	269 50		
Foreman, laborers,	45 00		
Foreman, masons,	204 00		
Galvanized iron conductors,	145 07		
Granite,	223 94		
Gravel roofing,	275 09		
Hardware, tools, etc.,	214 16		
Iron beams, castings, etc.,	291 28		
Iron stairs,	350 00		
Lumber,	1,589 18		
Mason work,	2,313 75		
Plumbers' supplies,	139 50		
Roofing tin,	13 38		
Sashes, doors, frames, etc.,	319 38		
Sheet lead,	52 11		
Skylight,	65 00		
Steam pipe, etc.,	40 14		
Sundries,	3 60		
Tiles,	263 25		
Wall paper,	25 00		
Window guards,	437 80		
Wire laths,	49 75		
		11,473 05	
PAINTING.			
Paints and oils,		496 57	
PAVING AND FENCING.			
Bricks,	\$242 87		
Concreting,	1,458 13		
Mason work,	299 00		
		2,000 00	
PRISON.			
Bricks,	\$2,538 74		
Carpenter work,	332 25		
Castings,	95 70		
Cement, lime, sand, etc.,	448 88		
Cook,	40 00		
Foreman, carpenters,	91 00		
Foreman, laborers,	80 00		
Foreman, masons,	208 10		
Freight,	279 42		
Granite,	1,990 90		
Iron, steel, etc.,	277 01		
<i>Amounts carried forward,</i>		\$28,048 26	\$67,455 18

STATEMENT VII.

Revenue Expenses.

DETAILS 316.

STATE FARM AT BRIDGEWATER — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$28,048 26	\$67,455 18
Iron beams, \$418 60		
Lumber, 954 40		
Mason work, 2,726 75		
	10,476 65	
ADDITIONAL SEWERAGE AND LAND FOR FILTRATION BEDS.		
Thomas J. Pratt, land, . . . \$520 00		
Cordania E. Pratt, land, . . . 500 00		
	1,020 00	
		39,544 91

DETAILS No. 316.

STATE INDUSTRIAL SCHOOL FOR GIRLS.

[Res. 1897, chap. 66; Acts 1897, chap. 432.]

BUILDING AND HEATING.		
J. Thissell & Son, architects, . . .	\$83 00	
Ira Greenough, contract painting, . . .	605 30	
Brick laying,	2,037 87	
Bricks,	1,292 25	
Carpenter work,	794 37	
Castings,	1 32	
Cement, lime, sand, etc.,	96 45	
Fire escapes,	150 00	
Fire places, tiles, etc.,	72 04	
Fire-proofing materials applied,	224 37	
Freight,	164 46	
Granite sills, etc.,	330 58	
Hardware,	235 01	
Heating apparatus,	568 46	
Hire of team,	67 70	
Iron work,	199 10	
Labor,	1,836 14	
Lumber,	3,392 29	
Mason work,	308 92	
Plastering,	1,146 60	
Plumbing,	472 15	
Red stone, etc.,	672 10	
Registers, etc.,	48 96	
Slating,	548 96	
Smoke pipe,	90 00	
Wall ties,	58 05	
Water pipe,	4 32	
Windows, doors, etc.,	480 16	
	\$15,980 93	
FURNISHING.		
Blankets, etc.,	\$265 95	
Carpets,	49 12	
Cooking apparatus,	10 00	
Crockery and glassware,	134 12	
<i>Amounts carried forward,</i>	\$15,980 93	\$107,000 09

STATEMENT VII.

Revenue Expenses.

DETAILS 317.

STATE INDUSTRIAL SCHOOL FOR GIRLS—*Concluded.*

<i>Amounts brought forward,</i> . . .	\$15,980 93	\$107,000 09
Furniture,	\$127 12	
House furnishings,	35 00	
Kitchen furnishings,	104 54	
Lamps,	57 40	
Shawls,	90 25	
Sewing machines,	22 50	
Towelling, etc.,	58 07	
Upholstery goods, draperies, etc.,	181 33	
	1,175 40	
WALKS AND REPAIRS.		
Concreting,	\$205 05	
Drain pipe,	232 37	
Hose,	135 58	
Labor,	275 70	
Lumber,	12 01	
Mason work,	27 00	
Sand and gravel,	31 00	
Surveying,	37 30	
Water pipes and laying same,	42 70	
	998 71	
		18,155 04
DETAILS No. 317.		
STATE NORMAL SCHOOL, BRIDGEWATER.		
[Res. 1897, chap. 41; Acts 1897, chap. 313; 1898, chap. 96.]		
FLOORS.		
Keith & Hayward, labor and material,	\$998 65	
PAINTING BOARDING HALL.		
L. Haberstroh & Sons,	1,360 00	
PAINTING SCHOOL BUILDINGS.		
L. Haberstroh & Sons,	5,154 80	
FIRE-PROOF PARTITIONS.		
Hartwell, Richardson & Driver, architects,	\$549 33	
David McIntosh, contract,	1,267 00	
Labor,	56 00	
	1,872 33	
PLUMBING.		
Carpenter work,	\$328 45	
Fitting up toilet rooms, bath tubs, etc.,	1,713 93	
Labor,	95 60	
Plumbers,	585 78	
Plumbing stock and supplies,	484 78	
	3,208 49	
		12,594 27
<i>Amount carried forward,</i>		\$137,749 40

STATEMENT VII.

Revenue Expenses. DETAILS 318 AND 319.

DETAILS No. 318.

STATE NORMAL SCHOOL, FRAMINGHAM.

[Res. 1896, chap. 90; Acts 1896, chap. 434.]

<i>Amount brought forward,</i>		\$137,749 40
PAID FROM APPROPRIATION OF 1896.		
W. Frank Hood, architect,	\$245 00	
Huey Brothers, contract, heating and ventilation,	2,678 25	
Anemometer,	20 00	
Brick work,	25 00	
Electric heat regulator,	53 60	
Electrical supplies,	40 15	
Engine supplies,	9 13	
Grading,	200 00	
Gymnastic apparatus,	219 50	
Hardware, tools, etc.,	72 03	
Inspection of boiler,	6 00	
Labor,	38 50	
Lumber,	21 41	
Painting,	85 00	
Pipe and boiler covering applied,	74 76	
Plastering, whitening, etc.,	110 85	
Plumbing and stock,	25 09	
Steam indicators,	70 00	
Sundries,	8 65	
		4,002 92

DETAILS No. 319.

STATE NORMAL SCHOOL, SALEM.

[Res. 1896, chap. 91; Acts 1896, chap. 434.]

PAID FROM APPROPRIATION OF 1896.		
S. Homer Woodbridge, professional services in connection with heating and ventilation,	\$742 35	
Hamilton, Balcom & Peterson, contract, grading, paving, etc.,	7,946 09	
Hamilton, Balcom & Peterson, contract, construction of building,	8,500 00	
Carpenter work,	300 00	
Coal,	256 81	
Electrical fixtures, etc.,	182 74	
Engine supplies,	70 74	
Engineering and surveying,	403 00	
Freight, trucking, etc.,	58 50	
<i>Amounts carried forward,</i>	\$18,460 23	\$141,752 32

STATEMENT VII.

Revenue Expenses. DETAILS 320 AND 321.

STATE NORMAL SCHOOL, SALEM—*Concluded.*

<i>Amounts brought forward,</i> . . .	\$18,460 23	\$141,752 32
Furniture,	3,168 63	
Gas fixtures, etc.,	135 56	
Hardware,	22 20	
Labor,	39 47	
Oil, lubricating,	12 00	
Painting and lettering,	110 62	
Plumbing and stock,	869 13	
Registers,	122 85	
Rubber mats and matting,	140 00	
		23,080 19

DETAILS No. 320.

STATE NORMAL SCHOOL, WORCESTER.

[Res. 1896, chap. 54; Acts 1896, chaps. 75 and 373.]

PAID FROM APPROPRIATION OF 1896.

GYMNASIUM.

Concrete pavement,	\$784 00
Lockers,	575 00
Piano,	250 00

1,609 00

DETAILS No. 321.

NEW STATE NORMAL SCHOOLS.

[Res. 1896, chap. 91; 1897, chaps. 29, 42 and 43; Acts 1894, chap. 457; 1895, chaps. 6, 345, 464, 473 and 500; 1896, chap. 434; 1897, chaps. 313 and 432.]

PAID FROM APPROPRIATIONS OF 1896 AND 1897.

Finishing and Furnishing Buildings, Grading Grounds, etc.

FITCHBURG.

J. Philipp Rinn, architect, . . . \$1,500 00

Contracts.

J. D. Littlefield, plate glass, setting, etc., . . . 1,925 00
Mason & Co., fittings and furniture, 10,387 00

Amount carried forward, \$166,441 51

STATEMENT VII.

Revenue Expenses.

DETAILS 321.

NEW STATE NORMAL SCHOOLS — *Continued.*

<i>Amount brought forward,</i>		\$166,441 51
F. C. Carey, grading, etc.,	\$4,503 50	
F. A. McAuliff, curbing, steps, etc.,	1,072 00	
J. F. Whitney, arranging tools, etc.,		
manual training school,	150 00	
S. Homer Woodbridge, profes-		
sional services, in connection		
with ventilation, etc.,	445 00	
David A. Hartwell, professional		
services, engineering, preparing		
plans, specifications, etc.,	300 00	
Apparatus,	336 52	
Ash barrel covers,	10 50	
Blacksmithing,	44 59	
Books and publications,	1,527 86	
Brushes, brooms, etc.,	14 15	
Cabinets,	242 70	
Carpenter work,	122 60	
Collection of Worcester County		
birds,	200 00	
Crockery, glassware, etc.,	143 24	
Door mats,	47 09	
Drawing material, instruments,		
etc.,	72 18	
Electrical work and supplies,	667 67	
Fireproof safe,	180 00	
Flag and staff,	61 10	
Freight, expressage, etc.,	81 01	
Furniture,	712 05	
Gymnastic apparatus,	950 00	
Hardware, tools,	288 59	
Hose and fittings,	191 92	
Kitchen utensils,	19 72	
Labor,	177 65	
Laboratory supplies,	951 91	
Lumber, etc.,	271 82	
Marble work,	45 00	
Mineralogical specimens,	343 47	
Ornithological specimens,	9 00	
Painting and lettering,	129 37	
Piano,	175 00	
Pictures of buildings,	55 00	
Picture frames,	114 40	
Plumbing and stock,	52 75	
Rope,	9 80	
School supplies,	589 02	
Seeds and plants,	13 50	
Steam fitters,	232 00	
Steam pipe and fittings,	105 60	
Stoves, range, etc.,	176 00	
<i>Amount carried forward,</i>		\$166,441 51

STATEMENT VII.

Revenue Expenses.

DETAILS 321.

NEW STATE NORMAL SCHOOLS—*Continued.*

<i>Amount brought forward,</i>			\$166,441 51
Sundries,	\$33 89		
Typewriter,	35 00		
Watchman,	84 00		
Window guards,	77 53		
Window shades, draperies, etc.,	69 88		
Work benches,	174 52		
Wrought iron candelabra,	300 00		
		\$30,422 10	
HYANNIS.			
Franklin Croker, purchase of additional land,	\$7,500 00		
Hartwell, Richardson & Driver, architects,	1,500 00		
<i>Contracts.</i>			
Darling Brothers, buildings,	24,081 69		
Darling Brothers, coal pocket, etc.,	1,019 00		
A. A. Sanborn, heating apparatus,	3,972 00		
Albany Blind Company, blinds,	485 75		
William T. Lumb & Co., plumbing,	1,579 88		
Isaac McLean, laboratory fittings,	3,037 50		
Blodgett Brothers, electric time service,	745 00		
Walworth Manufacturing Company, gas machine,	1,035 00		
W. H. Mague, grading, making walks, etc.,	5,957 72		
R. Hollings & Co., gas and electric lights,	1,150 00		
Ernest W. Bowditch, professional services, plans, etc.,	1,144 81		
H. S. Woodbridge, professional services in connection with ventilation, etc.,	299 88		
Bed linen,	121 08		
Blankets,	52 72		
Carpenter work,	11 25		
Carpets, rugs, etc.,	921 43		
Crockery and glassware,	375 59		
Curtains and fixtures,	282 79		
Fire set,	76 00		
Furniture,	2,753 04		
Galvanized wash boiler, etc.,	37 22		
Hardware, tools, etc.,	52 23		
House furnishings,	504 14		
Iron beds,	324 00		
Iron work,	81 50		
Kitchen furnishings,	61 30		
Labor,	40 00		
<i>Amounts carried forward,</i>		\$30,422 10	\$166,441 51

STATEMENT VII.

Revenue Expenses.

DETAILS 321.

NEW STATE NORMAL SCHOOLS — *Continued.*

<i>Amounts brought forward,</i> . . .	\$30,422 10	\$166,441 51
Mason work,	\$47 50	
Mattresses, pillows, etc., . . .	521 87	
Piano, etc,	550 00	
Rubber carpet, mats, etc., . . .	299 65	
Table furnishings,	122 43	
Table linen,	72 02	
Toilet paper and fixtures, . . .	27 50	
Towelling,	50 68	
Window shades,	93 75	
	60,887 42	
LOWELL.		
Stickney & Austin, architects, .	\$2,000 00	
<i>Contracts.</i>		
Thomas H. Connell, dormitory, .	45,300 00	
F. Costello & Co., gas fixtures, plumbing, etc.,	33,591 53	
Boston Furnace Company, heating and ventilating,	8,000 00	
Marshall & Crosby, furniture, .	2,000 00	
John J. Cline, clock, telephone, etc.,	1,096 46	
Power Regulating Company, ap- paratus for controlling tem- perature,	950 00	
Burlington Venetian Blind Com- pany, Venetian blinds,	535 50	
Tucker & Parker, underground telephone wires,	396 38	
Robert E. Crowley, services, . .	131 25	
Coal,	354 17	
Furniture,	2,852 47	
Grading, labor and material, . .	4,442 90	
Inspection of boilers,	4 00	
	101,654 66	
NORTH ADAMS.		
H. Neill Wilson, architect, . . .	\$1,430 49	
<i>Contracts.</i>		
Porter & Hannum, buildings,	\$21,340 16	
Extras,	704 28	
	22,044 44	
F. H. Potter, cases,	4,435 00	
Berkshire Electric Company, elec- trical work,	1,106 44	
A. W. Hunter, extra plumbing, . .	735 00	
Albany Venetian Blind Company, blinds,	515 28	
<i>Amounts carried forward,</i> . . .	\$192,964 18	\$166,441 51

STATEMENT VII.

Revenue Expenses.

DETAILS 321.

NEW STATE NORMAL SCHOOLS—*Continued.*

<i>Amounts brought forward,</i> . . .	\$192,964 18	\$166,441 51
P. F. Crafts, mural decorations, . . \$339 65		
Books, 1,235 13		
Carpets, 105 09		
Camera and photographic supplies, . . 228 52		
Crockery and glassware, 23 64		
Drawing material and instruments, . . 498 98		
Electric clock, etc., 550 00		
Electrical fixtures, etc., 1,836 84		
Expressage, freight, etc, 91 06		
Furniture, pictures, etc., 589 04		
Grading, labor and material, 1,871 33		
Gymnastic apparatus and supplies, . . 800 00		
Hardware, tools, etc., 37 67		
Lumber, 3 36		
Maps, 602 10		
Music, 17 53		
Paints, oils, etc., 526 41		
Piano, 825 00		
Plumbers and gas fitters, 138 00		
Plumbing supplies, etc., 337 93		
Printing, 42 35		
Scientific apparatus and supplies, . . 893 82		
School supplies, 172 94		
Seeds and plants, 6 55		
Specimens, natural history, 1,384 38		
Stationery and office supplies, 21 18		
Studies in art, 125 80		
Sundries, 55 00		
Table linen, 50 35		
Window shades, 48 25		
	43,724 55	
		236,688 73
RECAPITULATION.		
FITCHBURG.		
For land, 1894, \$22,500 00		
For contracts, etc., 1895, 26,511 75		
For contracts, etc., 1896, 93,716 10		
For contracts, etc., 1897, 30,422 10		
	\$173,149 95	
HYANNIS.		
For land, 1894, \$5,800 00		
For contracts, etc., 1895, 7,637 10		
For contracts, etc., 1896, 58,673 91		
For additional land, 1897, 7,500 00		
For contracts, etc., 1897, 53,387 42		
	132,998 43	
<i>Amounts carried forward,</i>	\$306,148 38	\$403,130 24

STATEMENT VII.

Revenue Expenses.

DETAILS 322.

NEW STATE NORMAL SCHOOLS — *Concluded.*

<i>Amounts brought forward, . . .</i>	\$306,148 38	\$408,130 24
LOWELL.		
For land, 1894, \$23,164 57		
For contracts, 1895, 19,561 48		
For contracts, 1896, 61,665 29		
For contracts, 1897, 101,654 66		
	206,046 00	
NORTH ADAMS.		
For land, 1894, \$20,000 00		
For contract, 1895, 33,727 56		
For contract, 1896, 67,254 83		
For contract, 1897, 43,724 55		
	164,706 94	
Travelling expenses, Board of Education, .	179 22	
Total expenses new State normal schools to date,	\$677,080 54	

DETAILS No. 322.

DANVERS LUNATIC HOSPITAL.

[Res. 1897, chap. 70; Acts 1897, chap. 476.]

ANNEX BUILDINGS FOR ACUTE CASES.
Cabot, Everett & Mead, architects, \$200 00CONTRACT.
Wascott & Shannon, mason and
carpenter work, 3,424 00

\$3,624 00

COTTAGE FOR FEMALE NURSES.
Cabot, Everett & Mead, architects, \$150 00CONTRACTS
Christopher C. Cook, dormitory, . 7,500 00
Newhall & Colcord, heating, . 1,200 00
Woodbury Electric Light Com-
pany, electrical work, . . 100 00
Bricks, 267 99
Brick laying, 101 80
Cement, lime, sand, etc., . . 169 19
Copper, lead, etc., . . . 41 77
Duck, 17 40
Hardware, 12 00*Amounts carried forward, . . .*

\$3,624 00

\$408,130 24

STATEMENT VII.

Revenue Expenses.

DETAILS 323.

DANVERS LUNATIC HOSPITAL — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$3,624 00	\$408,130 24
Mason work, \$853 05		
Paints, oils, etc., 5 50		
Steam pipe, fittings, etc., 175 58		
Teaming, 192 50		
Ventilators, 50 40		
	10,837 18	
RENEWING AND REPAIRING PLUMBING AND FLOORS		
Cabot, Everett & Mead, architects, \$50 00		
CONTRACT.		
Haverhill House Heating Com- pany, replumbing eight build- ings, 2,000 00		
	2,050 00	
REPAIRS TO ROOFS.		
J. N. & V. S. Peterson, on account of con- tract, 18,000 00		
		34,511 18

DETAILS No. 323.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS.

[Res. 1897, chaps. 19 and 85; Acts 1897, chaps. 279 and 518.]

FURNISHING.		
Bed linen, \$534 63		
Bedsteads, etc., 1,127 04		
Blankets, 908 10		
Card index cabinet, etc., 49 97		
Carpets, 129 93		
Cooking apparatus, 87 00		
Cooking utensils, 9 36		
Crockery, etc., 22 49		
Dry goods, 100 24		
Freight, 22 89		
Furniture, 623 08		
Hardware, 20 28		
Mattresses, 1,255 50		
Sundries, 4 50		
Table linen, 6 00		
Towelling, 235 94		
Typewriter, 70 00		
Upholstery supplies, 17 25		
	\$5,224 20	
LAUNDRY MACHINERY.		
Stove, \$14 00		
Ironer, 12 50		
Truck tub, 8 00		
	34 50	
<i>Amounts carried forward,</i>	\$5,258 70	\$437,641 42

STATEMENT VII.

Revenue Expenses.

DETAILS 324.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$5,258 70	\$437,641 42
PURCHASE OF LIVE STOCK, ETC.		
Agricultural implements, . . .	\$77 15	
Cows, etc.,	897 70	
Freight,	48 00	
Harness,	225 00	
Horses,	415 00	
Oxen,	147 50	
Poultry,	19 00	
Travelling expenses,	32 58	
Wagons, carts, etc.,	100 00	
	1,961 98	
WATER SUPPLY.		
Frank L. Fuller, services, . .	\$1,534 11	
CONTRACTS.		
W. N. Flynt Granite Company, .	5,991 27	
Monson water works,	5,563 30	
Freight,	9 97	
Labor,	39 75	
Printing contracts,	61 54	
Sundries,	6 00	
Water gates, valves, etc., . .	4,051 82	
	17,257 76	
		24,478 39

DETAILS No. 324.

MASSACHUSETTS HOSPITAL FOR DIPSOMANIACS
AND INEBRIATES.

[Res. 1897, chap. 70; Acts 1897, chap. 476.]

PIGGERY.		
H. P. Cummings & Co., contract, . . .	\$1,465 00	
SHOPS AND STOREROOM.		
Rand & Taylor, Kendall & Stevens, architects,	\$165 00	
H. P. Cummings & Co., contract,	3,335 00	
	3,500 00	
		4,965 00
<i>Amount carried forward,</i>		\$467,084 81

STATEMENT VII.

Revenue Expenses.

DETAILS 325.

DETAILS No. 325.

MASSACHUSETTS SCHOOL FOR THE FEEBLE-MINDED.

[Res. 1896, chap. 81; 1897, chaps. 10 and 64; Acts 1896, chap. 434; 1897, chaps. 279 and 482.]

<i>Amount brought forward,</i>		\$467,084 81
PAID FROM APPROPRIATION OF 1896.		
NEW BUILDINGS.		
W. Gibbons Preston, architect,	\$820 80	
CONTRACTS.		
Ira G. Hersey, carpenter work, north building,	\$7,478 09	
Connery & Wentworth, north-west building,	5,700 00	
L. Martin & Co., north- west building,	6,300 00	
C. H. Dodge, mason work, north building,	3,378 50	
Craig & Conly, plumb- ing, north and north- west buildings,	2,634 89	
Thomas Parker & Co., plastering, north build- ing,	1,583 00	
L. Martin & Co., west building,	1,500 00	
David McIntosh, plaster- ing, west and north- west buildings,	1,500 00	
Massachusetts Heating and Ventilation Com- pany, heating appara- tus, north building,	1,213 41	
Walworth Construction and Supply Company, heating apparatus, north-west building,	1,000 00	
M. J. McDonald, stone work, north-west building,	984 00	
Connery & Wentworth, addition to north wing,	800 00	
Simpson Brothers, as- phalt floors, north building,	717 00	
	<u>34,788 89</u>	
<i>Amounts carried forward,</i>	\$35,609 69	\$467,084 81

STATEMENT VII.

Revenue Expenses.

DETAILS 326.

MASSACHUSETTS SCHOOL FOR FEEBLE-MINDED — *Concluded.*

<i>Amounts brought forward,</i> \$35,609 69			\$467,084 81
MISCELLANEOUS.			
Horatio Delano, inspec-			
tor,	\$885 00		
Chemical fire extin-			
guishers,	35 28		
Drain pipe,	455 01		
Electrical work, appara-			
tus, etc.,	411 48		
Hardware,	86 81		
Iron work,	18 00		
Labor,	120 94		
Lumber,	80 00		
Paints, oils, etc.,	49 50		
Pipe covering applied,	375 00		
Registers,	230 65		
Roofing pitch,	27 00		
Stone steps, etc.,	43 00		
Surveying,	34 00		
Telephone instrument,	38 55		
Window guards,	43 00		
	<u>2,933 22</u>	\$38,542 91	
PAID FROM APPROPRIATION OF 1897.			
FURNISHING.			
Bedsteads,	\$646 00		
Blankets, quilts, etc.,	954 82		
Clocks,	19 00		
Furniture,	672 05		
Mattresses,	811 35		
Window shades,	124 61		
	<u>3,227 83</u>		41,770 74
DETAILS No. 326.			
MEDFIELD INSANE ASYLUM.			
[Res. 1896, chap. 41; Acts 1892, chap. 425; 1894, chaps. 391, 465 and 526; 1896, chaps. 52 and 322; 1897, chap. 39.]			
PAID FROM APPROPRIATION OF 1896.			
FURNISHING.			
Bed linen, towelling, etc.,	\$179 61		
Blankets, quilts, etc.,	606 40		
Camera and photographic outfit,	175 02		
Carpets, etc.,	235 50		
<i>Amount carried forward,</i>			\$508,855 55

STATEMENT VII.

Revenue Expenses.

DETAILS 326.

MEDFIELD INSANE ASYLUM—*Continued.*

<i>Amount brought forward,</i>		\$508,855 55
Chemical apparatus,	\$94 00	
Crockery and glassware,	1,091 82	
Curtain stuffs, fixtures, etc.,	125 47	
Freight,	18 38	
Furniture,	2,208 44	
Gas fixtures,	292 25	
Hardware, etc.,	55 35	
Harness,	210 00	
Horses,	485 00	
Ice tools,	16 79	
Iron beds,	2,277 76	
Live stock,	835 00	
Mattresses, pillows, etc.,	19 00	
Medical books,	217 20	
Operating chair,	87 00	
Scales,	26 00	
Stereopticon, lenses, etc.,	296 25	
Surgical instruments and supplies,	292 71	
Table furnishings,	423 75	
Tinware,	91 50	
Tower clock and bell,	717 95	
Wagons, etc.,	235 00	
Window screens, shades, etc.,	616 00	
Woodenware,	49 07	
	<hr/>	\$11,978 22
PAID FROM APPROPRIATION OF 1897.		
COMPENSATION OF BUILDING COMMITTEE.		
William O. Blaney,	\$2,166 67	
John G. Park,	2,166 67	
Ira G. Hersey,	2,166 66	
	<hr/>	6,500 00
TRUSTEES' TRAVEL.		
John G. Parks,	\$483 71	
Ira G. Hersey,	122 75	
William O. Blaney,	79 03	
Elizabeth Thurber,	27 56	
Elizabeth G. Rice,	11 37	
	<hr/>	\$724 42
MISCELLANEOUS EXPENSES.		
Catherine L. Kettell, ser-		
vices,	\$580 00	
Carriage hire,	8 15	
Electric lighting,	6 85	
Postage,	19 00	
	<hr/>	\$18,478 22
<i>Amounts carried forward,</i>		\$508,855 55

STATEMENT VII.

Revenue Expenses. DETAILS 327 AND 328.

MEDFIELD INSANE ASYLUM — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$18,478 22	\$508,855 55
Recording deeds, land taken for water sup- ply, \$6 28		
Rent of office, . . . 500 00		
Rent of safe, . . . 10 00		
Stationery, etc., . . 19 82		
Telephone and telegrams, 162 87		
Typewriter supplies, . 3 40		
<hr/> \$1,811 32		
	2,035 74	
		20,513 96
DETAILS No. 327.		
STATE LUNATIC HOSPITAL, NORTHAMPTON.		
[Res. 1896, chap. 32; Acts 1896, chap. 322.]		
PAID FROM APPROPRIATION OF 1896.		
NORTH WING.		
Brown & Bailey, contract, building,		7,000 00
DETAILS No. 328.		
STATE LUNATIC HOSPITAL, TAUNTON.		
[Res. 1896, chap. 72; 1897, chap. 80; Acts 1896, chap. 434; 1897, chap. 518.]		
PAID FROM APPROPRIATION OF 1896.		
BOILER.		
Labor,	\$100 00	
REPAIRS.		
Carpenter, \$480 75		
Masons, 439 50		
Painters, 822 75		
<hr/>	1,743 00	
VENTILATING.		
G. S. Newhall, labor and fittings, . \$561 41		
Carpenter work, 131 60		
Galvanized iron pipe, . . . 2,163 25		
Galvanized iron ventilators, . . 253 00		
Labor, 71 75		
<hr/>	3,181 01	
<i>Amounts carried forward,</i> . . .	\$5,024 01	\$536,369 51

STATEMENT VII.

Revenue Expenses.

DETAILS 329.

STATE LUNATIC HOSPITAL, TAUNTON—*Concluded.*

<i>Amounts brought forward,</i> . . .	\$5,024 01	\$536,369 51
PAID FROM APPROPRIATION OF 1897.		
GATE HOUSE.		
Carpenter work,	\$78 53	
Lumber,	64 18	
Mason work,	251 93	
	394 64	
LAUNDRY MACHINERY.		
Empire washer,	\$425 00	
Plumbing,	75 00	
	500 00	
PAINTING.		
Paints, oils, etc.,	\$261 13	
Painters,	1,775 25	
	2,036 38	
REPAIRS.		
Carpenters,	\$961 50	
Masons,	355 17	
Painters,	212 50	
	1,529 17	
WINDOWS.		
Bricks,	\$307 25	
Carpenter work,	1,225 36	
Cement, lime, etc.,	143 34	
Copper gutter,	35 40	
Expressage, etc.,	1 65	
Hardware,	6 50	
Iron beams,	73 23	
Lumber,	512 00	
Mason work,	1,348 03	
Steel ceiling,	45 13	
Stone sills, caps, etc.,	215 00	
	3,912 89	
		13,397 09
DETAILS No. 329.		
WESTBOROUGH INSANE HOSPITAL.		
[Res. 1896, chap. 76; 1897, chap. 39; Acts 1896, chap. 434; 1897, chaps. 313 and 528.]		
PAID FROM APPROPRIATION OF 1896.		
COAL SHED.		
Carpenter work,	\$11 56	
Hardware,	46 10	
Mason work,	85 00	
Steam pipe,	58 91	
	\$201 57	
<i>Amounts carried forward,</i>	\$201 57	\$549,766 60

STATEMENT VII.

Revenue Expenses.

DETAILS 329.

WESTBOROUGH INSANE HOSPITAL — *Continued.*

<i>Amounts brought forward,</i>		\$201 57	\$549,766 60
FARM BUILDINGS.			
Carpenter work,	\$108 76		
Hardware,	9 47		
Lumber,	78 61		
Mason work,	35 46		
		232 30	
FURNITURE.			
Board,	\$54 00		
Carpets,	61 69		
Curtains,	55 57		
Furniture,	562 20		
Iron beds,	9 00		
Making carpets, etc.,	70 00		
Mattresses, pillows, etc.,	6 90		
Upholstery goods,	26 45		
		845 81	
KITCHEN.			
Belting,	\$26 51		
Cooking apparatus,	46 00		
Dough kneading apparatus,	225 00		
Hardware,	15 00		
Shafting, pulleys, etc.,	22 81		
		335 32	
LAUNDRY.			
Board of mechanics,	\$3 43		
Carpenter work,	25 94		
		29 37	
REFRIGERATOR.			
Board of mechanics,	\$25 14		
Carpenter work,	100 70		
Hardware,	1 35		
Lead,	14 67		
Lumber,	65 25		
Painter,	9 23		
		216 34	
PAID FROM APPROPRIATION OF 1897.			
NEW BUILDINGS.			
Rand & Taylor, Kendall & Stevens, architects,	\$750 00		
H. P. Cummings & Co., contract,	1,200 00		
S. H. Woodbridge, services,	65 00		
Carpenter work,	4 23		
Lead,	8 00		
Lumber,	15 64		
<i>Amounts carried forward,</i>		\$1,860 71	\$549,766 60

STATEMENT VII.

Revenue Expenses.

DETAILS 330 AND 331.

WESTBOROUGH INSANE HOSPITAL—*Concluded.*

<i>Amounts brought forward,</i> . . .	\$1,860 71	\$549,766 60
Plumbers,	\$9 50	
Plumbing stock, etc.,	31 17	
Steam pipe,	246 70	
Surveying,	32 25	
Water gates, valves, etc.,	56 52	
	2,419 01	
DRAINAGE.		
J. J. Van Valkenburgh, services, . . .	\$32 30	
Solomon & Russo, contract,	1,063 55	
	1,095 85	5,375 57
DETAILS No. 330.		
WORCESTER LUNATIC HOSPITAL.		
[Res. 1897, chap. 81; Acts 1897, chap. 518.]		
NEW HOSPITAL WARDS.		
Fuller, Delano & Frost, architects, . . .	\$1,833 80	
J. W. Bishop & Co., contract,	27,489 85	
		29,323 65
DETAILS No. 331.		
MASSACHUSETTS AGRICULTURAL COLLEGE.		
[Res. 1896, chap. 98; 1897, chap. 15; Acts 1896, chap. 548; 1897, chap. 279.]		
PAID FROM APPROPRIATION OF 1896.		
LABORATORY.		
W. H. Hunt, contract, heating, . . .	\$505 50	
Bricks,	15 68	
Carpenter work,	135 43	
Cement, lime, etc.,	7 50	
Drain pipe,	60 40	
Furniture and fixtures,	57 00	
Gas fitting, etc.,	225 73	
Labor, teams, etc.,	46 65	
Lumber,	141 04	
Mason work,	33 10	
Paints and oils,	9 40	
Plumbing,	7 77	
	\$1,245 20	
<i>Amounts carried forward,</i>	\$1,245 20	\$584,465 82

STATEMENT VII.

Revenue Expenses.

DETAILS 331.

MASSACHUSETTS AGRICULTURAL COLLEGE — *Continued.*

<i>Amounts brought forward,</i> . . .	\$1,245 20	\$584,465 82
LAND, AND IMPROVING SAME.		
Fencing,	\$8 45	
Fertilizers,	68 00	
Freight,	4 80	
Labor,	193 19	
Moving buildings,	152 84	
	427 28	
PAID FROM APPROPRIATION OF 1897.		
GREENHOUSE.		
Carpenter work,	\$43 33	
Freight,	10 01	
Glass,	111 04	
Labor,	371 05	
Lumber,	93 01	
Mason work,	184 05	
Paints and oils,	21 05	
Plumbers,	5 95	
Plumber's stock and supplies,	12 26	
Sundries,	2 79	
	854 54	
LABORATORY.		
W. E. Smith, contract, labor and material,	\$429 00	
Cabinets, etc., botanic museum,	170 33	
Mason work, etc.,	72 92	
Paints, oils, etc.,	57 65	
	729 90	
PAINTING, ETC., DURFEE PLANT HOUSE.		
Building greenhouse,	\$240 38	
Freight,	24 10	
Glass,	228 25	
Hardware,	7 48	
Labor,	84 00	
Lumber,	5 12	
Paints, oils, etc.,	47 50	
Pipe for posts,	18 90	
Staging,	274 47	
	980 20	
RESERVOIR.		
F. A. Caldwell, contract,	2,245 36	
WATER SUPPLY.		
F. A. Caldwell, contract, excavation, laying pipe, etc.,	\$1,931 58	
Advertising,	28 60	
Cast iron water pipes and fittings,	2,074 14	
Castings,	9 13	
<i>Amounts carried forward,</i>	\$6,432 48	\$584,465 82

STATEMENT VII.

Revenue Expenses.

DETAILS 331.

MASSACHUSETTS AGRICULTURAL COLLEGE — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$6,432 48	\$584,465 82
Cement, \$4 00		
Freight and expressage, . . . 361 15		
Inspector, 105 00		
Hose, coupling, etc., 240 00		
Hydrants, 361 03		
Labor, 40 22		
Mason work, 33 30		
Plumbing, 195 98		
Printing, 40 00		
Stationery, etc., 2 00		
Stone, 35 81		
Telephone and telegrams, . . . 1 60		
Travelling expenses, 59 42		
Typewriting, 4 25		
Water gates, valves, etc., . . . 268 41		
Wire netting, 6 40		
	5,802 02	12,234 50
Total expended for public buildings, 1897,		\$596,700 32

STATEMENT VII.

Revenue Expenses.

DETAILS 332.

MISCELLANEOUS EXPENDITURES.

DETAILS No. 332.

CORPORATION TAX.

[Pub. Stat., chap. 13.]

Amount paid cities and towns, as follows:—

Abington, . . .	\$1,575 31	Blandford, . . .	\$202 80
Acton, . . .	771 98	Bolton, . . .	22 92
Acushnet, . . .	135 12	Boston, . . .	874,230 58
Adams, . . .	2,590 33	Bourne, . . .	4,639 21
Agawam, . . .	380 39	Boxborough, . . .	55 87
Alford, . . .	38 98	Boxford, . . .	1,368 79
Amesbury, . . .	3,441 18	Boylston, . . .	8 70
Amherst, . . .	1,914 16	Braintree, . . .	5,984 78
Andover, . . .	7,926 68	Brewster, . . .	419 99
Arlington, . . .	4,188 66	Bridgewater, . . .	2,942 30
Ashburnham, . . .	142 98	Brimfield, . . .	107 11
Ashby, . . .	364 35	Brockton, . . .	13,222 77
Ashfield, . . .	8 05	Brookfield, . . .	1,125 16
Ashland, . . .	307 02	Brookline, . . .	124,643 30
Athol, . . .	1,803 48	Buckland, . . .	121 10
Attleborough, . . .	1,523 70	Burlington, . . .	74 34
Auburn, . . .	210 90	Cambridge, . . .	73,153 46
Avon, . . .	253 49	Canton, . . .	10,498 45
Ayer, . . .	478 30	Carlisle, . . .	8 20
Barnstable, . . .	4,905 97	Carver, . . .	604 25
Barre, . . .	924 11	Charlemont, . . .	9 72
Becket, . . .	328 54	Charlton, . . .	402 12
Bedford, . . .	873 45	Chatham, . . .	273 12
Belchertown, . . .	133 90	Chelmsford, . . .	1,144 51
Bellingham, . . .	1 26	Chelsea, . . .	11,371 13
Belmont, . . .	5,869 90	Cheshire, . . .	344 20
Berkley, . . .	206 20	Chester, . . .	1,292 26
Berlin, . . .	51 27	Chesterfield, . . .	5 73
Bernardston, . . .	309 53	Chicopee, . . .	6,850 35
Beverly, . . .	19,439 03	Chilmark, . . .	34 13
Billerica, . . .	6,190 07	Clarksburg, . . .	5 16
Blackstone, . . .	128 38	Clinton, . . .	2,096 91

STATEMENT VII.

Revenue Expenses.

DETAILS 332.

CORPORATION TAX — *Continued.*

Cohasset, . . .	\$17,529 33	Gloucester, . . .	\$9,362 83
Colrain, . . .	890 65	Goshen, . . .	3 90
Concord, . . .	8,561 24	Gosnold, . . .	12 78
Conway, . . .	5 82	Grafton, . . .	1,546 11
Cottage City, . . .	87 45	Granby, . . .	254 08
Cummington, . . .	16 91	Granville, . . .	107 03
Dalton, . . .	9,339 55	Great Barrington, . . .	6,290 51
Dana, . . .	1 19	Greenfield, . . .	8,016 10
Danvers, . . .	1,598 54	Greenwich, . . .	55 13
Dartmouth, . . .	2,993 03	Groton, . . .	5,409 91
Dedham, . . .	8,735 96	Groveland, . . .	180 31
Deerfield, . . .	552 34	Hadley, . . .	298 50
Dennis, . . .	1,524 99	Halifax, . . .	79 85
Dighton, . . .	225 67	Hamilton, . . .	1,918 73
Douglas, . . .	187 18	Hampden, . . .	75 55
Dover, . . .	3,328 94	Hancock, . . .	211 16
Dracut, . . .	295 45	Hanover, . . .	2,643 35
Dudley, . . .	347 03	Hanson, . . .	104 11
Dunstable, . . .	280 93	Hardwick, . . .	1,163 58
Duxbury, . . .	1,439 30	Harvard, . . .	1,638 51
East Bridgewater, . . .	1,379 30	Harwich, . . .	1,467 01
East Longmeadow, . . .	14 59	Hatfield, . . .	357 94
Eastham, . . .	270 53	Haverhill, . . .	14,194 67
Easthampton, . . .	988 19	Hawley, . . .	5 81
Easton, . . .	9,403 55	Heath, . . .	40 42
Edgartown, . . .	254 40	Hingham, . . .	9,506 60
Egremont, . . .	200 36	Hinsdale, . . .	699 72
Enfield, . . .	3,133 13	Holbrook, . . .	909 24
Erving, . . .	61 24	Holden, . . .	85 02
Essex, . . .	359 59	Holliston, . . .	613 03
Everett, . . .	1,356 73	Holyoke, . . .	25,323 46
Fairhaven, . . .	1,844 55	Hopedale, . . .	7,628 83
Fall River, . . .	18,640 09	Hopkinton, . . .	854 05
Falmouth, . . .	12,843 89	Hubbardston, . . .	192 99
Fitchburg, . . .	31,919 43	Hudson, . . .	4,241 89
Florida, . . .	07	Hull, . . .	217 54
Foxborough, . . .	471 63	Huntington, . . .	92 53
Framingham, . . .	24,837 99	Hyde Park, . . .	6,010 12
Franklin, . . .	4,411 36	Ipswich, . . .	1,356 43
Freetown, . . .	317 54	Kingston, . . .	3,383 22
Gardner, . . .	1,590 89	Lakeville, . . .	651 70
Georgetown, . . .	237 28	Lancaster, . . .	2,968 34
Gill, . . .	77 76	Lanesborough, . . .	24 30

STATEMENT VII.

Revenue Expenses.

DETAILS 332.

CORPORATION TAX — *Continued.*

Lawrence,	\$11,314 32	Nahant,	\$18,773 93
Lee,	1,681 72	Nantucket,	2,256 44
Leicester,	3,311 58	Natick,	3,601 25
Lenox,	1,949 31	Needham,	1,954 52
Leominster,	5,301 45	New Bedford,	51,445 18
Leverett,	68 56	New Braintree,	232 77
Lexington,	7,071 26	New Marlborough,	102 85
Lincoln,	1,672 50	Newbury,	391 95
Littleton,	609 70	Newburyport,	12,218 37
Longmeadow,	1,281 27	Newton,	87,799 15
Lowell,	64,812 87	Norfolk,	161 69
Ludlow,	287 77	North Adams,	7,904 93
Lunenburg,	211 34	North Andover,	7,582 35
Lynn,	23,739 70	North Attleborough,	2,452 33
Lynnfield,	1 77	North Brookfield,	3,242 82
Malden,	61,968 96	North Reading,	3 04
Manchester,	18,503 90	Northampton,	10,674 39
Mansfield,	320 23	Northborough,	1,032 36
Marblehead,	5,688 32	Northbridge,	14,910 49
Marion,	730 81	Northfield,	1,543 75
Marlborough,	4,293 69	Norton,	383 98
Marshfield,	1,730 80	Norwell,	1,609 52
Mattapoisett,	2,342 85	Norwood,	1,808 20
Maynard,	570 84	Oakham,	7 40
Medfield,	2,280 64	Orange,	10,690 30
Medford,	19,758 13	Orleans,	1,044 27
Medway,	185 86	Otis,	3 24
Melrose,	8,288 03	Oxford,	1,542 47
Mendon,	98 55	Palmer,	1,076 84
Merrimac,	195 22	Peabody,	4,854 78
Methuen,	221 03	Pelham,	94 90
Middleborough,	4,405 75	Pembroke,	43 48
Middlefield,	538 49	Pepperell,	1,350 19
Middleton,	38 81	Petersham,	256 53
Milford,	2,569 68	Phillipston,	9 95
Millbury,	784 11	Pittsfield,	11,722 98
Millis,	132 76	Plainfield,	92 10
Milton,	41,041 38	Plymouth,	6,642 00
Monroe,	59 57	Plympton,	65 24
Monson,	3,446 81	Prescott,	1 62
Montague,	1,565 49	Princeton,	753 07
Monterey,	70 82	Provincetown,	1,336 13
Montgomery,	6 48	Quincy,	12,490 60

STATEMENT VII.

Revenue Expenses.

DETAILS 332.

CORPORATION TAX — *Continued.*

Randolph, . . .	\$3,485 68	Sturbridge, . . .	\$219 70
Raynham, . . .	147 90	Sudbury, . . .	1,210 12
Reading, . . .	2,393 73	Sunderland, . . .	33 32
Rehoboth, . . .	74 04	Sutton, . . .	360 84
Revere, . . .	3,060 08	Swampscott, . . .	12,837 35
Richmond, . . .	17 82	Swansey, . . .	1,363 85
Rochester, . . .	444 31	Taunton, . . .	20,928 60
Rockland, . . .	2,012 39	Templeton, . . .	614 45
Rockport, . . .	598 43	Tewksbury, . . .	233 48
Rowe, . . .	291 13	Tisbury, . . .	416 45
Rowley, . . .	172 26	Topsfield, . . .	250 10
Royalston, . . .	488 24	Townsend, . . .	771 33
Russell, . . .	30 78	Truro, . . .	95 64
Rutland, . . .	12 15	Tyngsborough, . . .	494 77
Salem, . . .	31,176 70	Tyringham, . . .	29 58
Salisbury, . . .	83 76	Upton, . . .	770 84
Sandisfield, . . .	13	Uxbridge, . . .	1,430 25
Sandwich, . . .	670 55	Wakefield, . . .	2,338 03
Saugus, . . .	88 41	Walpole, . . .	582 31
Savoy, . . .	21	Waltham, . . .	12,626 52
Scituate, . . .	1,601 38	Ware, . . .	4,988 31
Seekonk, . . .	35 40	Wareham, . . .	2,634 99
Sharon, . . .	1,465 03	Warren, . . .	1,350 57
Sheffield, . . .	604 66	Warwick, . . .	63 64
Shelburne, . . .	394 79	Watertown, . . .	7,618 79
Sherborn, . . .	232 64	Wayland, . . .	2,180 44
Shirley, . . .	136 99	Webster, . . .	11,499 45
Shrewsbury, . . .	541 84	Wellesley, . . .	10,031 55
Shutesbury, . . .	6 28	Wellfleet, . . .	1,916 24
Somerset, . . .	317 07	Wenham, . . .	305 56
Somerville, . . .	20,219 05	West Boylston, . . .	1,398 15
South Hadley, . . .	2,559 93	West Bridgewater, . . .	394 28
Southampton, . . .	4 90	West Brookfield, . . .	549 85
Southborough, . . .	5,576 49	West Newbury, . . .	34 93
Southbridge, . . .	18,143 24	West Springfield, . . .	3,315 03
Southwick, . . .	345 07	West Stockbridge, . . .	246 20
Spencer, . . .	7,046 48	West Tisbury, . . .	136 73
Springfield, . . .	97,042 16	Westborough, . . .	1,726 73
Sterling, . . .	160 60	Westfield, . . .	7,965 93
Stockbridge, . . .	7,145 15	Westford, . . .	2,468 61
Stoneham, . . .	1,633 58	Westhampton, . . .	22 47
Stoughton, . . .	2,785 68	Westminster, . . .	506 59
Stow, . . .	182 30	Weston, . . .	14,320 64

STATEMENT VII.

Revenue Expenses.

DETAILS 332.

CORPORATION TAX — *Continued.*

Westport, . . .	\$916 42	Winchendon, . . .	\$245 69
Westwood, . . .	118 10	Winchester, . . .	7,432 22
Weymouth, . . .	4,224 51	Winthrop, . . .	1,521 53
Whately, . . .	5 04	Woburn, . . .	9,054 91
Whitman, . . .	1,391 69	Worcester, . . .	121,359 30
Wilbraham, . . .	914 76	Worthington, . . .	31 50
Williamsburg, . . .	90 88	Wrentham, . . .	577 20
Williamstown, . . .	298 13	Yarmouth, . . .	2,891 88
Wilmington, . . .	9 27		
Total on account of 1897, . . .			\$2,581,518 15

Amount paid cities and towns on account of 1896: —

Abington, . . .	\$53 63	Brockton, . . .	\$2,310 65
Acton, . . .	7 92	Brookfield, . . .	14 12
Acushnet, . . .	6 41	Brookline, . . .	4,156 27
Adams, . . .	201 87	Cambridge, . . .	7,005 42
Agawam, . . .	1 66	Canton, . . .	2,941 15
Alford, . . .	68	Charlton, . . .	17 00
Amesbury, . . .	393 82	Chatham, . . .	5 85
Amherst, . . .	18 87	Chelmsford, . . .	447 27
Andover, . . .	76 93	Chelsea, . . .	4,412 19
Arlington, . . .	158 36	Chicopee, . . .	219 25
Ashburnham, . . .	50 70	Clinton, . . .	1,933 52
Ashland, . . .	106 15	Cohasset, . . .	6,862 95
Athol, . . .	1 14	Concord, . . .	1,001 34
Attleborough, . . .	271 80	Cottage City, . . .	5 95
Avon, . . .	124 96	Dalton, . . .	251 76
Ayer, . . .	113 44	Danvers, . . .	75
Barnstable, . . .	71 37	Dartmouth, . . .	52 44
Barre, . . .	15 08	Dedham, . . .	775 89
Bedford, . . .	4 49	Dennis, . . .	15 22
Belmont, . . .	190 94	Dighton, . . .	9 24
Berkley, . . .	1 60	Douglas, . . .	17 36
Beverly, . . .	311 49	Dover, . . .	39 17
Billerica, . . .	29 47	Dracut, . . .	1 84
Boston, . . .	52,173 76	Duxbury, . . .	1 57
Bourne, . . .	259 55	East Bridgewater, . . .	306 69
Braintree, . . .	762 90	Easthampton, . . .	485 57
Bridgewater, . . .	10 60	Easton, . . .	187 24
Brimfield, . . .	13 77	Enfield, . . .	2 13

STATEMENT VII.

Revenue Expenses.

DETAILS 332.

CORPORATION TAX—*Continued.*

Essex,	\$8 58	Lowell,	\$5,256 58
Everett,	261 01	Lynn,	2,098 30
Fall River,	633 83	Malden,	3,288 63
Falmouth,	139 11	Manchester,	549 92
Fitchburg,	556 51	Mansfield,	18 98
Foxborough,	373 91	Marblehead,	15 29
Framingham,	370 46	Marlborough,	213 84
Franklin,	375 99	Marshfield,	47 59
Gardner,	450 71	Medfield,	153 13
Georgetown,	22 65	Medford,	978 95
Gill,	7 74	Melrose,	1,481 11
Gloucester,	2,535 21	Methuen,	20 73
Grafton,	90	Middleborough,	32 04
Granville,	6 52	Milford,	75 41
Great Barrington,	302 34	Millbury,	158 52
Greenfield,	1,518 15	Milton,	1,725 83
Groton,	76 05	Montague,	138 19
Hamilton,	13 84	Nahant,	315 99
Hanover,	51 34	Nantucket,	44
Hanson,	55 55	Natick,	18 72
Harvard,	97 99	Needham,	1,118 72
Harwich,	2 26	New Bedford,	896 33
Hatfield,	15 60	Newburyport,	2,381 33
Haverhill,	1,920 62	Newton,	14,367 23
Hingham,	253 17	North Andover,	66 52
Holbrook,	69 71	North Attleborough,	743 28
Holliston,	33	North Brookfield,	115 12
Holyoke,	1,392 92	Northampton,	6 39
Hopedale,	672 51	Northfield,	17 04
Hopkinton,	214 50	Norton,	240 64
Hubbardston,	300 42	Norwood,	54 26
Hudson,	1,097 25	Orange,	164 65
Huntington,	65	Peabody,	94 81
Hyde Park,	662 84	Pembroke,	6 63
Ipswich,	954 74	Pepperell,	3 34
Kingston,	5 79	Petersham,	10 46
Lancaster,	167 41	Pittsfield,	2,181 30
Lawrence,	4,084 20	Plymouth,	848 21
Lee,	6 26	Provincetown,	3 47
Leicester,	915 86	Quincy,	1,847 67
Leominster,	2,826 54	Randolph,	9 81
Lexington,	120 25	Raynham,	7 27
Lincoln,	1,318 13	Reading,	264 06

STATEMENT VII.

Revenue Expenses.

DETAILS 332.

CORPORATION TAX — *Concluded.*

Revere,	\$180 34	Taunton,	\$4,660 25
Rochester,	86 00	Tewksbury,	9 57
Rockland,	2 26	Tisbury,	14 70
Rockport,	294 36	Townsend,	25 88
Rowe,	400 80	Truro,	1 60
Rowley,	19	Tyngsborough,	80 60
Salem,	627 85	Uxbridge,	75
Salisbury,	27 47	Wakefield,	1,044 10
Sandisfield,	50 41	Walpole,	72 40
Sandwich,	119 63	Waltham,	1,226 24
Saugus,	438 53	Wareham,	115 72
Scituate,	2 04	Warren,	105 76
Sharon,	158 64	Watertown,	73 49
Shelburne,	40 88	Webster,	72 52
Sherborn,	25 68	Wellesley,	639 43
Shirley,	437 22	Wenham,	2 87
Shrewsbury,	30 39	West Bridgewater,	19 20
Somerset,	73 08	West Brookfield,	9 58
Somerville,	4,610 57	West Newbury,	31
South Hadley,	257 99	West Springfield,	492 61
Southborough,	45 12	Westfield,	646 39
Southbridge,	886 50	Westford,	1 64
Southwick,	3 20	Weston,	1,698 71
Spencer,	1,492 34	Westport,	36 22
Springfield,	4,764 44	Weymouth,	2,751 74
Stoneham,	13 19	Whitman,	10 85
Stoughton,	48 12	Wilbraham,	1 94
Stow,	28 16	Winchester,	1,344 54
Sturbridge,	16 14	Winthrop,	503 29
Sutton,	31	Woburn,	94 18
Swampscott,	493 95	Worcester,	15,004 88
Swansey,	3 68	Yarmouth,	1 22

Paid on account of 1896, \$202,132 90

RECAPITULATION.

Amount paid on account of 1897,	\$2,581,518 15
Amount paid on account of 1896,	202,132 90
Grand total,	\$2,783,651 05

STATEMENT VII.

Revenue Expenses.

DETAILS 333.

DETAILS No. 333.

NATIONAL BANK TAX.

[Pub. Stat., chap. 13.]

Amount paid to the following cities and towns:—

Abington, . . .	\$610 07	Boxford, . . .	\$356 28
Acton, . . .	256 67	Boylston, . . .	153 81
Acushnet, . . .	422 85	Braintree, . . .	1,390 13
Adams, . . .	585 49	Brewster, . . .	401 53
Agawam, . . .	615 99	Bridgewater, . . .	2,246 30
Alford, . . .	200 67	Brimfield, . . .	85 66
Amesbury, . . .	1,755 84	Brockton, . . .	1,013 83
Amherst, . . .	1,349 39	Brookfield, . . .	270 44
Andover, . . .	2,724 82	Brookline, . . .	17,758 58
Arlington, . . .	9,194 10	Buckland, . . .	153 96
Ashburnham, . . .	169 67	Burlington, . . .	20 49
Ashby, . . .	186 18	Cambridge, . . .	15,961 51
Ashfield, . . .	335 89	Canton, . . .	454 97
Ashland, . . .	69 74	Carlisle, . . .	28 04
Athol, . . .	267 23	Carver, . . .	762 56
Attleborough, . . .	442 85	Charlemont, . . .	145 79
Auburn, . . .	91 28	Charlton, . . .	319 44
Avon, . . .	49 59	Chatham, . . .	1,034 09
Ayer, . . .	168 73	Chelmsford, . . .	869 13
Barnstable, . . .	1,621 06	Chelsea, . . .	2,136 65
Barre, . . .	538 06	Cheshire, . . .	506 78
Becket, . . .	266 03	Chester, . . .	14 52
Bedford, . . .	94 71	Chesterfield, . . .	128 07
Belchertown, . . .	461 61	Chicopee, . . .	1,261 56
Bellingham, . . .	70 47	Chilmark, . . .	120 43
Belmont, . . .	3,016 76	Clinton, . . .	373 58
Berkley, . . .	605 56	Cohasset, . . .	2,317 95
Berlin, . . .	182 78	Colrain, . . .	166 08
Bernardston, . . .	654 96	Concord, . . .	1,852 49
Beverly, . . .	3,998 42	Conway, . . .	312 65
Billerica, . . .	288 24	Cottage City, . . .	27 77
Blackstone, . . .	174 52	Cummington, . . .	16 74
Blandford, . . .	122 98	Dalton, . . .	1,811 87
Bolton, . . .	151 23	Dana, . . .	147 47
Boston, . . .	20,840 06	Danvers, . . .	2,127 80
Bourne, . . .	166 69	Dartmouth, . . .	2,543 23
Boxborough, . . .	27 22	Dedham, . . .	1,924 28

STATEMENT VII.

Revenue Expenses.

DETAILS 333.

NATIONAL BANK TAX — *Continued.*

Deerfield, . . .	\$545 35	Halifax, . . .	\$39 72
Dennis, . . .	1,604 60	Hamilton, . . .	454 43
Dighton, . . .	839 69	Hampden, . . .	13 85
Douglas, . . .	135 17	Hancock, . . .	234 97
Dover, . . .	318 62	Hanover, . . .	966 85
Dracut, . . .	121 46	Hanson, . . .	322 63
Dudley, . . .	97 57	Hardwick, . . .	577 55
Dunstable, . . .	154 21	Harvard, . . .	673 32
Duxbury, . . .	651 28	Harwich, . . .	302 16
East Bridgewater, . . .	494 65	Hatfield, . . .	1,196 01
East Longmeadow, . . .	37 85	Haverhill, . . .	4,305 74
Eastham, . . .	113 53	Hawley, . . .	3 87
Easthampton, . . .	350 86	Heath, . . .	53 76
Easton, . . .	1,859 42	Hingham, . . .	1,358 05
Edgartown, . . .	370 04	Hinsdale, . . .	163 78
Egremont, . . .	75 93	Holbrook, . . .	2,203 84
Enfield, . . .	875 31	Holden, . . .	107 34
Erving, . . .	32 68	Holliston, . . .	934 05
Essex, . . .	1,833 60	Holyoke, . . .	2,667 07
Everett, . . .	1,760 66	Hopedale, . . .	2,872 10
Fairhaven, . . .	2,070 09	Hopkinton, . . .	501 20
Fall River, . . .	1,234 77	Hubbardston, . . .	228 11
Falmouth, . . .	3,396 87	Hudson, . . .	577 46
Fitchburg, . . .	1,363 44	Hull, . . .	194 78
Florida, . . .	31 13	Huntington, . . .	149 39
Foxborough, . . .	369 95	Hyde Park, . . .	1,058 54
Framingham, . . .	1,875 39	Ipswich, . . .	524 03
Franklin, . . .	241 62	Kingston, . . .	1,639 98
Freetown, . . .	1,262 35	Lakeville, . . .	357 06
Gardner, . . .	490 08	Lancaster, . . .	862 20
Georgetown, . . .	186 39	Lanesborough, . . .	105 22
Gill, . . .	128 81	Lawrence, . . .	1,812 12
Gloucester, . . .	1,727 68	Lee, . . .	319 93
Goshen, . . .	8 37	Leicester, . . .	1,804 45
Grafton, . . .	383 42	Lenox, . . .	238 71
Granby, . . .	411 81	Leominster, . . .	922 92
Granville, . . .	92 23	Leverett, . . .	44 37
Great Barrington, . . .	749 26	Lexington, . . .	907 25
Greenfield, . . .	1,458 34	Leyden, . . .	79 61
Greenwich, . . .	91 24	Lincoln, . . .	688 28
Groton, . . .	1,146 63	Littleton, . . .	191 80
Groveland, . . .	214 77	Longmeadow, . . .	1,795 09
Hadley, . . .	639 04	Lowell, . . .	4,578 60

STATEMENT VII.

Revenue Expenses.

DETAILS 333.

NATIONAL BANK TAX—Continued.

Ludlow, . . .	\$21 47	North Andover, . .	\$3,256 65
Lunenburg, . . .	151 09	North Attleborough, .	424 40
Lynn, . . .	3,710 61	North Brookfield, .	156 72
Lynnfield, . . .	160 19	North Reading, . .	86 59
Malden, . . .	4,254 79	Northampton, . .	1,759 57
Manchester, . . .	2,401 51	Northborough, . .	639 77
Mansfield, . . .	307 95	Northbridge, . .	246 64
Marblehead, . . .	602 15	Northfield, . . .	250 39
Marion, . . .	646 22	Norton, . . .	735 61
Marlborough, . . .	1,228 09	Norwell, . . .	890 25
Marshfield, . . .	303 68	Norwood, . . .	775 92
Mattapoisett, . . .	550 86	Oakham, . . .	10 18
Maynard, . . .	55 27	Orange, . . .	287 10
Medfield, . . .	467 14	Orleans, . . .	993 16
Medford, . . .	3,491 72	Otis, . . .	24 88
Medway, . . .	194 21	Oxford, . . .	407 73
Melrose, . . .	1,084 15	Palmer, . . .	240 75
Mendon, . . .	387 62	Paxton, . . .	21 23
Merrimac, . . .	255 92	Peabody, . . .	3,509 12
Methuen, . . .	566 91	Pelham, . . .	10 23
Middleborough, . . .	2,082 29	Pembroke, . . .	141 15
Middlefield, . . .	77 53	Pepperell, . . .	337 17
Middleton, . . .	29 02	Peru, . . .	10 88
Millford, . . .	518 11	Petersham, . . .	276 50
Millbury, . . .	203 49	Phillipston, . . .	112 98
Millis, . . .	235 53	Pittsfield, . . .	1,980 16
Milton, . . .	4,271 89	Plainfield, . . .	46 09
Monson, . . .	351 06	Plymouth, . . .	1,834 26
Montague, . . .	478 22	Plympton, . . .	114 13
Monterey, . . .	53 60	Prescott, . . .	57 19
Nahant, . . .	5,048 19	Princeton, . . .	256 26
Nantucket, . . .	780 01	Provincetown, . . .	544 43
Natick, . . .	2,052 77	Quincy, . . .	1,317 04
Needham, . . .	646 20	Randolph, . . .	1,908 72
New Bedford, . . .	2,867 75	Raynham, . . .	1,927 61
New Braintree, . . .	82 66	Reading, . . .	552 08
New Marlborough, . . .	120 21	Rehoboth, . . .	48 86
New Salem, . . .	115 59	Revere, . . .	100 02
Newbury, . . .	1,399 29	Richmond, . . .	149 36
Newburyport, . . .	2,671 61	Rochester, . . .	75 08
Newton, . . .	13,749 91	Rockland, . . .	198 23
Norfolk, . . .	90 91	Rockport, . . .	1,073 53
North Adams, . . .	175 68	Rowe, . . .	61 24

STATEMENT VII.

Revenue Expenses.

DETAILS 333.

NATIONAL BANK TAX — *Continued.*

Rowley, . . .	\$342 18	Tyngsborough, . . .	\$118 82
Royalston, . . .	994 96	Tyringham, . . .	71 43
Rutland, . . .	15 54	Upton, . . .	202 81
Salem, . . .	7,485 05	Uxbridge, . . .	654 76
Salisbury, . . .	261 73	Wakefield, . . .	991 33
Sandwich, . . .	352 19	Wales, . . .	17 34
Saugus, . . .	453 30	Walpole, . . .	290 87
Savoy, . . .	34 72	Waltham, . . .	1,167 95
Scituate, . . .	240 19	Ware, . . .	735 80
Sharon, . . .	481 45	Wareham, . . .	388 53
Sheffield, . . .	109 09	Warren, . . .	395 67
Shelburne, . . .	455 74	Warwick, . . .	243 97
Sherborn, . . .	248 99	Watertown, . . .	929 40
Shirley, . . .	172 09	Wayland, . . .	785 84
Shrewsbury, . . .	597 84	Webster, . . .	640 80
Shutesbury, . . .	24 88	Wellesley, . . .	2,423 63
Somerset, . . .	976 88	Wellfleet, . . .	431 32
Somerville, . . .	3,715 96	Wenham, . . .	315 93
South Hadley, . . .	2,764 34	West Boylston, . . .	100 07
Southampton, . . .	154 93	West Bridgewater, . . .	407 73
Southborough, . . .	489 73	West Brookfield, . . .	228 96
Southbridge, . . .	219 78	West Newbury, . . .	942 07
Southwick, . . .	257 43	West Springfield, . . .	2,129 59
Spencer, . . .	1,659 48	West Stockbridge, . . .	295 18
Springfield, . . .	6,214 96	West Tisbury, . . .	276 15
Sterling, . . .	278 16	Westborough, . . .	752 74
Stockbridge, . . .	1,086 67	Westfield, . . .	627 99
Stoneham, . . .	537 16	Westford, . . .	676 97
Stoughton, . . .	552 71	Westhampton, . . .	296 08
Stow, . . .	155 57	Westminster, . . .	925 44
Sturbridge, . . .	136 69	Weston, . . .	2,481 13
Sudbury, . . .	873 59	Westport, . . .	1,056 02
Sunderland, . . .	117 78	Westwood, . . .	703 94
Sutton, . . .	165 27	Weymouth, . . .	1,128 75
Swampscott, . . .	2,072 99	Whately, . . .	1,017 08
Swansey, . . .	651 66	Whitman, . . .	439 73
Taunton, . . .	2,859 60	Wilbraham, . . .	301 63
Templeton, . . .	1,357 98	Williamsburg, . . .	754 83
Tewksbury, . . .	771 63	Williamstown, . . .	622 28
Tisbury, . . .	176 13	Winchendon, . . .	619 01
Topsfield, . . .	203 20	Winchester, . . .	1,098 84
Townsend, . . .	443 95	Windsor, . . .	7 12
Truro, . . .	196 93	Winthrop, . . .	555 36

STATEMENT VII. Revenue Expenses. DETAILS 338.

NATIONAL BANK TAX—Continued.

Woburn, . . . \$3,032 80	Wrentham, . . . \$470 89
Worcester, . . . 9,070 20	Yarmouth, . . . 1,357 14
Worthington, . . . 60 94	

Total paid cities and towns on account of 1897, . . . \$356,514 01

Amount paid institutions for savings:—

Abington Sav. Bank, . . . \$650 50	Canton Institution for Savings, . . . \$256 12
Amherst Sav. Bank, . . . 1,041 15	Cape Ann Savings Bank, . . . 1,193 00
Andover Sav. Bank, . . . 1,510 41	Cape Cod Five Cents Savings Bank, . . . 286 69
Arlington Five Cents Savings Bank, . . . 137 00	Central Savings Bank, Lowell, . . . 1,050 60
Athol Savings Bank, . . . 47 00	Charlestown Five Cents Savings Bank, . . . 3,473 00
Attleboro' Sav. Bank, . . . 55 50	Chelsea Savings Bank, . . . 963 46
Barre Savings Bank, . . . 401 06	Chicopee Sav. Bank, . . . 113 00
Bass River Sav. Bank, . . . 368 54	Chicopee Falls Savings Bank, . . . 150 62
Bay State Sav. Bank, . . . 88 09	Citizens' Sav. Bank, Fall River, . . . 1,618 20
Belmont Sav. Bank, . . . 41 75	City Five Cents Sav. Bank, Haverhill, . . . 208 00
Benjamin Franklin Savings Bank, . . . 193 85	City Institution for Savings, Lowell, . . . 3,570 34
Berkshire County Savings Bank, . . . 954 00	City Savings Bank, Pittsfield, . . . 81 14
Beverly Savings Bank, . . . 1,028 05	Clinton Savings Bank, . . . 419 68
Boston Five Cents Savings Bank, . . . 3,341 50	Cohasset Sav. Bank, . . . 254 50
Boston Penny Savings Bank, . . . 390 80	Conway Sav. Bank, . . . 25 00
Braintree Sav. Bank, . . . 144 00	County Savings Bank, . . . 88 25
Bridgewater Savings Bank, . . . 283 58	Crocker Institution for Savings, . . . 126 25
Brighton Five Cents Savings Bank, . . . 169 67	Danvers Sav. Bank, . . . 707 40
Bristol County Savings Bank, . . . 1,773 97	Dedham Institution for Savings, . . . 850 50
Broadway Sav. Bank, . . . 595 00	East Boston Sav. Bank, . . . 1,285 35
Brockton Sav. Bank, . . . 99 50	East Bridgewater Savings Bank, . . . 397 92
Brookline Sav. Bank, . . . 149 97	
Cambridgeport Savings Bank, . . . 463 62	
Cambridge Savings Bank, . . . 1,067 83	

STATEMENT VII.

Revenue Expenses.

DETAILS 333.

NATIONAL BANK TAX — *Continued.*

East Cambridge Five Cents Savings Bank,	\$670 58	Hopkinton Sav. Bank,	\$275 97
Easthampton Savings Bank,	1,237 70	Hudson Savings Bank,	338 50
East Weymouth Savings Bank,	260 23	Hyde Park Savings Bank,	150 08
Eliot Five Cents Savings Bank,	286 00	Ipswich Savings Bank,	297 68
Essex Savings Bank,	1,533 33	Lawrence Sav. Bank,	379 50
Everett Savings Bank,	10 00	Lee Savings Bank,	774 54
Fairhaven Institution for Savings,	556 12	Leicester Sav. Bank,	222 57
Fall River Five Cents Savings Bank,	2,420 50	Lenox Savings Bank,	175 44
Fall River Sav. Bank,	3,717 88	Leominster Sav. Bank,	313 55
Farmers' & Mechanics' Savings Bank,	153 66	Lowell Five Cents Savings Bank,	898 10
Fitchburg Sav. Bank,	1,222 93	Lowell Institution for Savings,	866 00
Florence Sav. Bank,	116 00	Ludlow Savings Bank,	5 50
Foxborough Sav. B'k,	297 99	Lynn Five Cents Savings Bank,	857 73
Framingham Savings Bank,	741 50	Lynn Institution for Savings,	924 83
Franklin Sav. Bank,	1,762 11	Malden Savings Bank,	270 00
Franklin Institution for Savings, Greenfield,	330 50	Marblehead Savings Bank,	288 15
Gardner Savings Bank,	568 66	Marlborough Savings Bank,	1,094 07
Georgetown Savings Bank,	74 00	Mechanics' Sav. Bank, Holyoke,	317 01
Grafton Savings Bank,	161 24	Mechanics' Sav. Bank in Lowell,	1,359 25
Granite Savings Bank,	26 12	Mechanics' Sav. Bank, Reading,	7 52
Great Barrington Savings Bank,	232 65	Medford Sav. Bank,	168 50
Greenfield Sav. Bank,	836 70	Medway Sav. Bank,	123 90
Hampden Sav. Bank,	1,543 47	Melrose Savings Bank,	36 00
Hampshire Sav. Bank,	1,024 38	Merrimac Sav. Bank,	39 66
Haverhill Sav. Bank,	2,436 25	Merrimack River Savings Bank,	529 25
Haydenville Sav. B'k,	335 41	Middleborough Savings Bank,	55 50
Hingham Institution for Savings,	685 50	Middlesex Institution for Savings,	1,046 50
Holliston Sav. Bank,	123 56	Milford Savings Bank,	911 89
Holyoke Sav. Bank,	1,292 49	Millbury Sav. Bank,	733 05
Home Savings Bank,	1,924 00	Monson Savings Bank,	261 97
Hoosac Savings Bank,	36 00		

STATEMENT VII.

Revenue Expenses.

DETAILS 333.

NATIONAL BANK TAX—*Continued.*

Nantucket Institution for Savings, . . .	\$101 50	Roxbury Institution for Savings, . . .	\$1,029 67
Natick Five Cents Sav- ings Bank, . . .	508 00	Salem Five Cents Sav- ings Bank, . . .	2,747 31
New Bedford Five Cents Savings Bank, . . .	920 08	Salem Savings Bank, . . .	2,717 75
New Bedford Institu- tion for Savings, . . .	6,329 31	Seamen's Sav. Bank, . . .	438 89
Newburyport Five Cents Savings Bank, . . .	704 00	Security Sav. Bank, . . .	12 19
Newburyport Institu- tion for Savings, . . .	4,314 85	Shelburne Falls Sav- ings Bank, . . .	157 00
Newton Savings Bank, . . .	193 69	Somerville Sav. Bank, . . .	12 30
North Adams Savings Bank, . . .	464 83	So. Adams Sav. Bank, . . .	299 00
Northampton Institu- tion for Savings, . . .	294 50	So. Boston Sav. Bank, . . .	536 50
North Ave. Sav. Bank, . . .	42 00	Southbridge Sav. B'k, . . .	302 78
North Brookfield Sav- ings Bank, . . .	7 00	South Scituate Savings Bank, . . .	244 15
North Easton Sav. B'k, . . .	508 00	South Weymouth Sav- ings Bank, . . .	388 00
North End Sav. Bank, . . .	926 79	Spencer Savings Bank, . . .	279 00
North Middlesex Sav- ings Bank, . . .	96 86	Springfield Five Cents Savings Bank, . . .	652 50
Orange Savings Bank, . . .	183 18	Springfield Institution for Savings, . . .	4,809 18
Palmer Savings Bank, . . .	194 00	Stoneham Five Cents Savings Bank, . . .	25 00
Pawtucket Sav. Bank, . . .	15 00	Suffolk Savings Bank, . . .	2,928 12
People's Savings Bank, Worcester, . . .	4,471 09	Taunton Sav. Bank, . . .	525 82
People's Savings Bank, Holyoke, . . .	43 69	Templeton Sav. Bank, . . .	77 50
People's Savings Bank, Brockton, . . .	13 54	Union Savings Bank, Fall River, . . .	219 27
Plymouth Five Cents Savings Bank, . . .	278 50	Union Institution for Savings, . . .	866 00
Plymouth Sav. Bank, . . .	1,994 73	Uxbridge Sav. Bank, . . .	549 98
Provident Institution for Savings, Boston, . . .	5,942 00	Wakefield Sav. Bank, . . .	116 50
Provident Institution for Sav'gs, Salisbury, . . .	710 37	Wales Savings Bank, . . .	37 63
Quincy Savings Bank, . . .	700 26	Waltham Sav. Bank, . . .	127 50
Randolph Sav. Bank, . . .	755 00	Ware Savings Bank, . . .	2,553 03
Rockland Sav. Bank, . . .	236 50	Wareham Sav. Bank, . . .	790 95
		Warren Five Cents Savings Bank, . . .	1,313 86
		Warren Institution for Savings, . . .	980 00
		Warren Savings Bank, . . .	198 69
		Watertown Sav. Bank, . . .	192 86

STATEMENT VII.

Revenue Expenses.

DETAILS 333.

NATIONAL BANK TAX — *Continued.*

Webster Five Cents Savings Bank, . . .	\$427 62	Worcester County Institution for Savings, . . .	\$3,979 50
Wellfleet Sav. Bank, . .	671 44	Worcester Five Cents Savings Bank, . . .	1,220 50
Westborough Savings Bank,	195 20	Worcester Mechanics' Savings Bank, . . .	2,957 33
Westfield Sav. Bank, . .	458 50	Worcester North Savings Bank,	478 00
West Newton Savings Bank,	63 57	Woronoco Sav. Bank, . . .	127 00
Weymouth Sav. Bank, . .	186 13		
Whitinsville Sav B'k, . .	490 53		
Whitman Sav. Bank, . . .	37 50		
Winchendon Sav. B'k, . .	310 50	Total paid institutions for savings on account of 1897, \$141,741 00	
Winchester Sav. Bank, . .	183 39		
Woburn Five Cents Savings Bank,	971 56		

Amount paid insurance companies: —

American Ins. Co., . . .	\$2,078 02	Mass. Mutual Fire Ins. Co.,	\$918 65
Boston Marine Insurance Co.,	6,374 80	Mass. Hospital Life Insurance Co.,	566 00
Boylston Mutual Ins. Co.,	2,114 83	Mercantile Marine Insurance Co.,	2,926 42
Dwelling-House Insurance Co.,	1,007 30	Neptune Fire and Marine Insurance Co., . .	466 93
Equitable Marine Fire Ins. Co.,	338 14	North Am. Ins. Co., . .	327 32
Firemen's Insurance Co.,	1,401 50	Springfield Fire and Marine Ins. Co., . . .	6,008 74
First National Fire Insurance Co.,	333 53		
Holyoke Mutual Ins. Co.,	1,237 37	Total paid insurance companies on account of 1897, . .	\$26,099 55

Amount paid institutions: —

Abbott Academy, . . .	\$245 95	American Academy of Arts and Sciences, . .	\$134 04
Admiral Sir Isaac Coffin Lancasterian Schools,	62 32	American Antiquarian Society,	376 54

STATEMENT VII.

Revenue Expenses.

DETAILS 333.

NATIONAL BANK TAX—Continued.

American Baptist Missionary Union, . . .	\$89 49	Boston Children's Friend Society, . . .	\$73 79
American Board of Commissioners for Foreign Missions, . . .	927 14	Boston Dispensary, . . .	225 19
American Oriental Society,	11 11	Boston Episcopal Charitable Society, . . .	334 02
American Unitarian Association,	254 02	Boston Fatherless and Widows' Society, . . .	170 94
Amherst College,	1,189 94	Boston Female Asylum,	774 28
Anna Jaques Hospital,	13 21	Boston Port and Seaman's Aid Society, . . .	172 62
Arms Library,	35 03	Boston Library Soc.,	77 50
Ashley School and Charitable Fund,	20 69	Boston Lying-in Hospital,	151 86
Associated Relief of Aged Women of New Bedford,	116 06	Boston Marine Society,	578 74
Association for Relief of Aged and Destitute Women in Salem,	265 07	Boston Pilots' Relief Society,	93 75
Atkinson School Fund,	11 84	Boston Provident Association,	33 80
Baptist Home,	11 32	Boston Society Natural History,	469 34
Barre Library,	23 28	Boston Society of the New Jerusalem, . . .	11 07
Benevolent Fraternity of Churches,	99 43	Boston University,	98 56
Berkshire and Columbia Missionary Society,	22 85	Boston Young Men's Christian Association,	110 93
Berkshire Athenæum,	193 59	Bradford Academy,	362 28
Bertram Home for Aged Men, Salem,	207 16	Braintree School Fund,	42 85
Bethany Home for Young Women,	3 88	Bristol Academy,	196 25
Bethesda Society, Boston,	7 76	British Charitable Society,	2 62
Beverly Female Benevolent Society,	23 22	Charity of Edward Hopkins,	434 33
Beverly Fuel Society,	19 70	Children's Mission,	5 01
Boston Asylum and Farm School,	430 54	Church in Brattle Square,	24 13
Boston Athenæum,	544 70	Clark Scholarship Fund,	1 42
		Clarke School for Deaf Mutes,	235 81
		Clark University,	1,133 62

STATEMENT VII.

Revenue Expenses.

DETAILS 333.

NATIONAL BANK TAX — *Continued.*

Congregational Education Society, . . .	\$775 02	Hampden County Children's Aid Association, . . .	\$6 79
Cooley Dickinson Hospital, . . .	214 65	Harvard Musical Association, . . .	19 88
Cushing Academy, . . .	311 79	Haverhill Female Benevolent Society, . . .	1 16
Deacons of the New South Church, . . .	190 68	Hingham Public Library, . . .	49 46
Deerfield Academy and Dickinson School, . . .	207 54	Home for Aged Men, . . .	664 17
Derby Academy, . . .	104 36	Home for Aged Women, Boston, . . .	297 68
Dummer Academy, . . .	80 03	Home for Aged Women, Woburn, . . .	21 89
Essex Agricultural Society, . . .	212 81	Home for Aged Women, Worcester, . . .	566 04
Essex Institute, Salem, . . .	58 17	Homœopathic Medical Dispensary, . . .	83 31
Euphrates College Fund, . . .	40 15	House of Mercy, Pittsfield, . . .	31 24
Female Benevolent Society, South Danvers, . . .	20 51	Howard Benevolent Society, . . .	174 54
First Parish, Dorchester, . . .	42 52	Howe School, Billerica, . . .	22 04
First Parish, Medford, . . .	6 69	Humane Society of the Commonwealth of Massachusetts, . . .	397 07
First Parish, Town of Charlestown, . . .	14 47	Industrial House, Springfield, . . .	43 73
Fisher Charitable Society, . . .	120 73	Industrial School for Girls, . . .	52 67
Florence Kindergarten, . . .	37 54	Jaffra College Fund, . . .	22 75
Free Hospital for Women, . . .	3 03	Jamaica Plain Dispensary, . . .	28 37
Franklin County Agricultural Society, . . .	12 97	James Arnold Fund, . . .	14 90
Gardner House for Elderly People, . . .	54 76	John Boylston Charitable Donations, . . .	120 56
General Charitable Society of Newburyport, . . .	8 88	Ladies' City Mission Society, New Bedford, . . .	61 12
Gilbert Home, . . .	8 12	Leicester Academy, . . .	189 77
Grammar school, Town of Roxbury, . . .	289 69	Leominster Home for Old Ladies, . . .	78 22
Gwynne Temporary Home for Children, . . .	29 08		

STATEMENT VII.

Revenue Expenses.

DETAILS 333.

NATIONAL BANK TAX—Continued.

Lyceum of the Town of New Bedford, . . .	\$47 10	Monson Academy, . . .	\$86 60
Lyman and Industrial Schools,	92 67	Mount Holyoke Fe- male Seminary, . . .	897 02
Lynn Hospital,	122 68	Murdock Fund,	43 18
Marblehead Academy, .	33 87	Museum of Fine Arts, .	227 79
Marblehead Female Humane Society, . . .	4 07	Needle Women's Friend Society,	11 46
Marine Society, New- buryport,	139 50	New Bedford Monthly Meeting of Friends, . .	233 42
Marine Society, Salem,	452 60	New Bedford Orphans' Home,	297 91
Marion Library Asso- ciation,	131 22	Newburyport Bethel Society,	32 15
Marion Natural His- tory Society,	21 10	Newburyport Female Charitable Society, . .	8 68
Mass. Baptist Char- itable Society,	112 09	Newburyport Howard Benevolent Society, . .	7 91
Mass. Bible Society, . .	581 72	Newburyport Society for Aged Men,	13 44
Mass. Charitable Eye and Ear Infirmary, . .	363 50	Newburyport Society Relief of Aged Fe- males,	96 72
Mass. Charitable Fire Society,	30 78	New Church Institute of Education,	99 21
Mass. Charitable Soc.,	89 59	Newton Theological Institute,	17 74
Mass. Congregational Charitable Society, . .	474 60	New England Educa- tional Society,	17 83
Mass. General Hospi- tal,	1,107 54	New England Home for Little Wanderers, .	633 91
Mass. Historical Soc., .	444 20	New England Moral Reform Society, . . .	8 26
Mass. Home Mission- ary Society,	286 94	Northern Baptist Edu- cation Society,	150 82
Mass. Infant Asylum, .	73 61	North Meeting-House in Salem,	94 82
Mass. Institute of Technology,	228 94	Old South Church, Members and Dea- cons of,	86 77
Mass. School for the Feeble-minded,	142 70	Overseers of the Poor in Boston,	361 81
Mass. Society of the Cincinnati,	233 27	Partridge Academy in Duxbury,	59 51
Memorial Hospital, Worcester,	1,502 94		
Merrimac Bible So- ciety,	9 60		
Merrimac Humane So- ciety,	3 52		

STATEMENT VII.

Revenue Expenses.

DETAILS 933.

NATIONAL BANK TAX — *Continued.*

Peabody Academy of Science,	\$90 77	Shelburne Falls Academy,	\$5 80
Perley Free School,	100 08	Smith Academy,	185 72
Phillips Academy,	319 50	Smith College,	722 03
Plummer Farm School for Boys,	407 31	Social Law Library,	189 50
Plymouth Public Library,	4 05	Society for the Promotion of Theological Education,	247 07
Preachers' Aid Society N. E. Cong. M. E. Church,	71 41	Society for Propagating the Gospel among the Indians in North America,	90 27
Public Library Association of Easthampton,	25 60	Society for Relief of Widows and Orphans of Deceased Clergymen of P. E. Church,	157 94
Putnam Free School,	112 25	Springfield Home for Aged Women,	139 34
Roxbury Home for Children and Aged Women,	33 28	Springfield Hospital,	193 83
St. Luke's Home,	39 34	Stone Institute,	5 35
Salem Athenæum,	86 14	Swain Free School,	70 13
Salem East India Marine Society,	45 02	Tabor Academy,	894 29
Salem Female Charitable Society,	81 78	Taunton Female Charitable Association,	186 94
Salem Hospital,	369 85	Temporary Asylum D. F. Prisoners,	5 50
Salem Seamen's Orphan and Children's Friend Society,	262 75	Tufts College,	256 90
Salem Tabernacle,	7 20	Union Relief Association, Springfield,	11 89
Samaritan Society, Salem,	55 25	Warren Academy,	267 62
Suwin Academy,	20 08	Wesleyan Academy,	56 41
Seamen's Widow and Orphan Society of Salem,	112 34	Wellesley College,	25 09
Second Congregational Society of Marblehead,	16 93	Wesleyan Home,	52 12
Second Parish, Worcester,	4 98	Westfield Academy,	51 48
Second Church, Man'g and Deacons of,	13 38	Westford Academy,	137 69
		Williams Academy,	54 67
		Williams College,	344 79
		Williston Seminary,	284 88
		Worcester Children's Friend Society,	68 60
		Worcester District Medical Society,	59 85

STATEMENT VII.

Revenue Expenses.

DETAILS 833.

NATIONAL BANK TAX — *Continued.*

Worcester Lunatic Hospital, . . .	\$24 83	Worcester Polytechnic Institute, . . .	\$552 09
Total paid institutions on account of 1897, . . .			\$34,786 76

Amount paid cities and towns on account of 1896:—

Amesbury, . . .	\$134 86	Nahant, . . .	\$5 10
Bourne, . . .	33 19	Newbury, . . .	45 78
Braintree, . . .	16 27	Newton, . . .	657 18
Brookline, . . .	360 92	Norwell, . . .	3 01
Cambridge, . . .	125 86	Pembroke, . . .	22 87
Chatham, . . .	4 44	Quincy, . . .	15 76
Chelsea, . . .	62 01	Reading, . . .	52 50
Clinton, . . .	339 78	Rockland, . . .	22 87
Colrain, . . .	26 82	Shelburne, . . .	26 82
Danvers, . . .	11 06	Somerville, . . .	91 69
Dartmouth, . . .	26 14	Springfield, . . .	136 06
Deerfield, . . .	77 99	Swampscott, . . .	399 73
Dover, . . .	16 29	Wenham, . . .	95 04
Everett, . . .	5 87	West Newbury, . . .	13 93
Fitchburg, . . .	14 11	West Springfield, . . .	71 79
Hingham, . . .	346 61	West Tisbury, . . .	25 85
Holliston, . . .	44 95	Weston, . . .	82 84
Holyoke, . . .	55 55	Worcester, . . .	88 24
Leyden, . . .	26 82		
Lincoln, . . .	144 69	Total paid cities and towns on account of 1896 and pre- vious years, . . .	\$4,342 40
Malden, . . .	79 12		
Manchester, . . .	491 53		
Marblehead, . . .	4 89		
Milton, . . .	36 07		

Amount paid institutions on account of 1896 and previous years:—

Boston Port and Sea- man's Aid Society, . . .	\$179 46	Newton Theological Institute, . . .	\$19 95
Dummer Academy, . . .	87 18	Samaritan Society, Salem, . . .	53 21
Florence Kindergar- ten, . . .	38 96	Springfield Home for Aged Persons, . . .	139 86
Leicester Academy, . . .	205 48	Springfield Hospital, . . .	144 29
Mass. Bible Society, . . .	611 50		
Mass. General Hos- pital, . . .	1,222 44		
Total paid institutions on account of 1896, . . .			\$2,702 83

STATEMENT VII.

Revenue Expenses.

DETAILS 334 AND 335.

NATIONAL BANK TAX — *Concluded.*

RECAPITULATION.

Amount paid cities and towns on account of	
1897,	\$356,514 01
paid savings banks on account of	
1897,	141,741 00
paid insurance companies on account	
of 1897,	26,099 55
paid institutions on account of 1897, .	34,786 76
paid cities and towns, 1896 and pre-	
vious years,	4,342 40
paid institutions, 1896 and previous	
years,	2,702 33
Grand total,	\$566,186 05

DETAILS No. 334.

FOREIGN SHIPS.

[Pub. Stat., chap. 11, sects. 8, 9 and 10.]

City of Boston, . . . \$1,093 75	Town of Harwich, . . . \$157 29
of Everett, . . . 624 05	of Plymouth, . . . 31 56
of Malden, . . . 63 96	of Provincetown, . . 364 00
of New Bedford, . . 829 14	of Tisbury, . . . 21 70
of Newburyport, . . 928 32	of Wareham, . . . 499 34
of Newton, . . . 477 70	of Wellesley, . . . 205 72
of Taunton, . . . 398 19	of Wellfleet, . . . 119 79
Town of Barnstable, . . 32 52	of West Newbury, . . 43 79
of Brewster, . . . 9 73	
of Dennis, . . . 267 49	\$6,168 04

DETAILS No. 335.

ANNUAL INSURANCE COMPANIES' TAX.

[Acts 1895, chap. 340.]

Paid Clara J. Dennett, administratrix estate of Boardman L. Dennett, who was killed while in the performance of his duty as a fireman, while going to a fire, Dec. 1, 1896,	\$1,000 00	
Amount carried forward,	\$1,000 00	

STATEMENT VII.

Revenue Expenses.

DETAILS 336 TO 338.

ANNUAL INSURANCE COMPANIES' TAX — *Concluded.*

<i>Amount brought forward,</i> . . .	\$1,000 00	
Paid Lucy MacDonough, administratrix estate of Henry E. Demay, who died from injuries received while in the performance of his duty as a fireman, while going to a fire, April 20, 1896, . . .	1,000 00	
Paid Sarah Collins, administratrix estate of Joseph F. Collins, who died from injuries received in the performance of his duty as a fireman, while going to a fire, March 13, 1897, . . .	1,000 00	
		\$3,000 00

DETAILS No. 336.

ABOLITION OF GRADE CROSSINGS LOAN SINKING FUND,
REVENUE.

[Acts 1897, chap. 13.]

Paid to abolition of grade crossings loan sinking fund,	\$69,787 00
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DETAILS No. 337.

MASSACHUSETTS SCHOOL FUND, REVENUE.

[Res. 1894, chap. 90; Acts 1895, chap. 6.]

Paid Massachusetts school fund,	\$100,000 00
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DETAILS No. 338.

MEDFIELD INSANE ASYLUM LOAN SINKING FUND,
REVENUE.

[Acts 1897, chap. 53.]

Paid to Medfield Insane Asylum loan sinking fund, .	\$16,994 00
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STATEMENT VII.	Revenue Expenses.	DETAILS 339 TO 342.
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DETAILS No. 339.

METROPOLITAN PARKS LOAN SINKING FUND, REVENUE.

[Acts 1895, chap. 18.]

Paid metropolitan parks loan sinking fund, . . .	\$3,350 00
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DETAILS No. 340.

TEMPORARY LOANS.

[Res. 1895, chap. 10.]

Paid Metropolitan water loan fund,	\$1,000,000 00
National Bank of the Commonwealth,	700,000 00
Shawmut National Bank,	300,000 00
	<hr/> \$2,000,000 00

DETAILS No. 341.

MASSACHUSETTS STATE FIREMEN'S ASSOCIATION.

[Acts 1892, chap. 177; 1897, chap. 19.]

Paid Hiram R. Williamson, treasurer Massachusetts State Firemen's Association,	\$10,000 00
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DETAILS No. 342.

ESCHEATED ESTATES.

[Acts 1883, chap. 264; 1897, chap. 47.]

Paid to Tilly Haynes, bill for room at United States Hotel, paid from the estate of Herman Böhmerman,	\$5 00
Paid overseers of the poor, city of Boston, balance due for burial of James Burns,	1 73
Paid Theodore C. Tyndale, administrator estate of Hendric Dassler, also called Johann Heinrich Benjamin Dassler of Pittsfield,	499 17
	<hr/> \$505 90

STATEMENT VII.

Revenue Expenses.

DETAILS 343 TO 345.

DETAILS No. 343.

PREMIUM ON EXCHANGE.

Paid Kidder, Peabody & Co., difference in exchange,	\$105 40
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DETAILS No. 344.

STERLING INTEREST.

Payment of interest and redemption of bonds in London,	\$147,138 62
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DETAILS No. 345.

BOUNDARY LINES BETWEEN THE COMMONWEALTH AND
STATES OF NEW HAMPSHIRE AND VERMONT.

[Res. 1893, chap. 87; Acts 1893, chap. 415.]

COMMISSIONERS.		
Henry Carter, services and expenses, New Hampshire line,	\$15 15	
Henry Carter, services and expenses, Vermont line,	97 80	\$112 95
Edward B. Savage, services and expenses, New Hampshire line,	\$15 15	
Edward B. Savage, services and expenses, Vermont line,	97 80	112 95
George Whitney, services and expenses, New Hampshire line,	\$48 60	
George Whitney, services and expenses, Vermont line,	217 60	261 20
GENERAL EXPENSES.		
NEW HAMPSHIRE.		
N. Spofford, services and expenses,	\$208 58	
Ray T. Gile, services and expenses,	121 45	330 03
VERMONT.		
N. Spofford, services and expenses,		1,318 10
		\$2,135 23

STATEMENT VII.

Revenue Expenses.

DETAILS 346 TO 350.

DETAILS No. 346.

DANVERS LUNATIC HOSPITAL LOAN.

Paid principal of bonds due,	\$153,000 00
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DETAILS No. 347.

TROY & GREENFIELD RAILROAD LOAN.

Paid principal of bonds due,	\$370,000 00
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DETAILS No. 348.

ANNUITIES OF MARTHA JOHONNOT.

[Res. 1841, chap. 66; 1843, chap. 73; Acts 1897, chap. 27.]

Paid Catherine S. Fay,	\$100 00	
Frances L. Prescott,	100 00	
Walter C. Harris, executor estate of Mary Jones Colman Harris, deceased,	80 56	\$280 56

DETAILS No. 349.

CONSTRUCTION OF ROADS IN MASHPEE.

[Acts 1870, chap. 293; 1897, chap. 47.]

Paid Barnstable County for repairs to Mashpee roads in 1896,	\$300 00
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DETAILS No. 350.

CONSTRUCTION OF ROADS IN TRURO.

[Acts 1891, chap. 363; 1897, chap. 47.]

Paid Barnstable County for repairs to Truro roads in 1896,	\$500 00
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STATEMENT VII.

Revenue Expenses.

DETAILS 351 AND 352.

DETAILS No. 351.

GRATUITIES.

[Acts 1896, chaps. 177, 289, 416, 478 and 500.]

Widow of Charles O. Brady (Res. 1897, chap. 3; Acts 1897, chap. 279),	\$58 06	
Lemuel Burr (Res. 1897, chap. 5; Acts 1897, chap. 279),	150 00	
George E. Merry (Res. 1897, chap. 7; Acts 1897, chap. 279),	175 00	
William H. Morton (Res. 1897, chap. 50; Acts 1897, chap. 432),	300 00	
Elsie B. Dale, widow of William J. Dale, Jr., (Res. 1897, chap. 62; Acts 1897, chap. 432),	534 78	
Family of the late Joseph T. Pease (Res. 1897, chap. 68; Acts 1897, chap. 476),	525 00	
Thomas Beestlestone (Res. 1897, chap. 78; Acts 1897, chap. 518),	2,000 00	
		\$3,742 79

DETAILS No. 352.

UNCLAIMED DIVIDENDS FROM INSOLVENT CORPORATIONS.

[Acts 1883, chap. 268; 1886, chap. 300; 1897, chap. 47.]

LANCASTER SAVINGS BANK.			
NAME OF DEPOSITOR.	Number of Book.	Amount.	
Sophia Parkhurst,	1,964	. . . .	\$169 47
NEEDHAM SAVINGS BANK.			
Harry Marriott,	180	\$12 75	
Lizzie I. Townsend,	189	3 77	
			16 52
WEST BOSTON SAVINGS BANK.			
Jane H. Furber,	1,354	. . . .	4 83
MERCANTILE SAVINGS INSTITUTION.			
Patrick J. Scanlan,	11,901	. . . .	67
			\$191 49

STATEMENT VII.

Revenue Expenses.

DETAILS 353.

DETAILS No. 353.

CHARLES RIVER VALLEY SYSTEM OF SEWAGE DISPOSAL.

[Acts 1880, chap. 420; 1897, chap. 42.]

Compensation of Commissioners appointed by the Supreme Judicial Court to deter- mine payments to be made by cities and towns:—		
Edmund H. Bennett,	\$250 00	
John E. Sanford,	250 00	
Everett C. Bumpus,	250 00	
CHIEF ENGINEER.		
William M. Brown,	308 33	
CLERK.		
Edward P. Fiske,	625 01	
OFFICE ASSISTANT.		
Herbert E. Brayton,	500 00	
MISCELLANEOUS EXPENDITURES.		
City of Boston, for receiving sewage into the Boston system, and disposing of the same, as per agreement,	27,000 00	
Cement, etc.,	5 60	
Clock and repairs,	2 00	
Coal,	2 60	
Drain pipe,	3 30	
Engine supplies,	1 92	
Hardware,	11 65	
Iron, etc.,	3 28	
Lamps, lanterns, etc.,	4 60	
Maps,	15 00	
Pay roll,	1,303 60	
Postage,	19 60	
Sundry incidentals,	7 79	
Travelling expenses,	43 94	
		\$30,607 82

STATEMENT VII.

Revenue Expenses.

DETAILS 354.

DETAILS No. 354.

NORTH METROPOLITAN SYSTEM OF SEWERAGE —
MAINTENANCE.

[Acts 1890, chap. 430; 1897, chap. 40.]

Compensation of Commissioners appointed by the Supreme Judicial Court to determine payments to be made by cities and towns:—		
Edmund H. Bennett,	\$600 00	
John E. Sanford,	600 00	
Everett C. Bumpus,	600 00	\$1,800 00
COMMISSIONERS.		
Hosea Kingman, chairman,	\$1,000 00	
Tilly Haynes,	1,000 00	
George A. Kimball,	2,000 00	4,000 00
CHIEF CLERK.		
Edward P. Fiske,		833 34
ASSISTANT CLERKS.		
Herbert E. Brayton,	\$500 00	
Alice G. Mason,	400 00	900 00
CHIEF ENGINEER.		
William M. Brown, Jr.,		616 66
MISCELLANEOUS EXPENDITURES.		
Analysis of water and sewage,	\$12 50	
Belting,	97 65	
Blacksmiths tools, etc.,	10 37	
Boiler compound,	37 15	
Bricks, tiles, etc.,	136 59	
Brushes, brooms, etc.,	77 72	
Buckets,	29 29	
Carpets, linoleum, etc.,	57 56	
Carriage hire,	316 90	
Castings,	322 57	
Cement, lime, sand, etc.,	1,045 71	
Clocks,	8 80	
Coal,	10,384 89	
Copper and brass work,	66 30	
Drain and sewer pipe,	192 48	
Drawing materials, etc.,	148 83	
Dynamos, generators, etc.,	247 50	
Electric lights and supplies,	623 71	
Engine supplies,	1,395 38	
Engineers' instruments,	30 15	
Expressage, teaming, etc.,	46 91	
Furniture and repairs,	6 75	
Amounts carried forward,	\$15,295 71	\$8,150 00

STATEMENT VII.

Revenue Expenses.

DETAILS 354.

NORTH METROPOLITAN SYSTEM OF SEWERAGE — MAINTEN-
ANCE — *Continued.*

<i>Amounts brought forward,</i>	\$15,295 71	\$8,150 00
Galvanized iron pans,	45 70	
Gas,	29 50	
Glass and glazing,	4 67	
Hardware, tools, etc.,	476 75	
Harness and repairs,	17 37	
Hay, oats, etc.,	111 69	
Hose,	107 94	
Hydrobarometer, thermometers, etc.,	108 42	
Ice,	80 00	
Iron, steel, etc.,	140 83	
Iron work,	10 38	
Ladders,	18 60	
Lamps, lanterns, etc.,	54 35	
Lawn mower,	5 70	
Lumber,	456 75	
Machinists' labor,	5 42	
Machinery and supplies,	571 73	
Maps, plans, etc.,	79 60	
Marble work,	11 75	
Medical and surgical attendance,	124 60	
Oars, etc.,	2 34	
Oil, illuminating,	477 51	
Oil, lubricating,	1,022 49	
Oil tanks, faucets, etc.,	11 57	
Painting,	8 00	
Paints, oils, etc.,	593 52	
Pay roll, engineers, inspectors, laborers, etc.,	52,100 84	
Photographs, blue prints, etc.,	202 66	
Pipe covering applied,	39 73	
Plumbing and stock,	12 75	
Postage,	90 80	
Printing,	406 61	
Publications,	15 00	
Record and account books,	45 40	
Repairs to boilers,	826 32	
Repairs to engines,	305 28	
Repairs to roofs,	29 04	
Rope, blocks, sheaves, etc.,	76 09	
Rubber boots, clothing, etc.,	235 91	
Rubber stamps,	9 00	
Seeds and plants,	22 65	
Shafting, pulleys, etc.,	9 24	
Shoeing horses,	16 00	
Shovels,	6 92	
Soap,	46 50	
Stationery and office supplies,	83 91	
Steam pipe and fittings,	588 45	
Sundry incidentals,	106 31	
<i>Amounts carried forward,</i>	\$59,792 49	\$8,150 00

STATEMENT VII.

Revenue Expenses.

DETAILS 355.

NORTH METROPOLITAN SYSTEM OF SEWERAGE—MAINTENANCE—*Concluded.*

<i>Amounts brought forward,</i>	\$59,792 49	\$8,150 00
Tarred paper,	7 20	
Telephone and telegrams,	703 16	
Testing samples of gas,	15 00	
Toilet paper,	18 13	
Tow bill,	10 00	
Towel supply,	21 00	
Travelling expenses,	717 41	
Typewriter supplies,	21 00	
Water rates,	1,532 50	
Watering street,	45 00	
Wheelbarrows,	26 87	
Window shades,	10 75	
Wire netting,	22 25	
Wire rope,	21 28	
Ventilators,	99 65	
		78,359 40
		\$86,509 40

DETAILS No. 355.

NEPONSET RIVER VALLEY SYSTEM OF SEWERAGE—MAINTENANCE.

[Acts 1896, chap. 85; 1897, chap. 43.]

Compensation of Commissioners appointed by the Supreme Judicial Court to determine payments to be made by cities and towns:—		
Edmund H. Bennett,	\$150 00	
John E. Sanford,	150 00	
Everett C. Bumpus,	150 00	\$450 00
COMMISSIONER.		
Hosea Kingman,		1,000 00
CHIEF CLERK.		
Edward P. Fiske,		208 33
CHIEF ENGINEER.		
William M. Brown, Jr.,		308 33
Pay roll, engineers, inspectors, laborers, etc.,		600 19
		\$2,566 85

STATEMENT VII.

Revenue Expenses.

DETAILS 356 AND 357.

DETAILS No. 356.

ENDOWMENT OF COLLEGES FOR THE BENEFIT OF AGRICULTURE AND THE MECHANIC ARTS.

[Acts 1891, chap. 423.]

Massachusetts Agricultural College, . .	\$15,883 33	\$23,000 00
Massachusetts Institute of Technology, . .	7,666 67	

DETAILS No. 357.

BALLOT BOXES FOR CITIES AND TOWNS.

[Acts 1893, chap. 417; 1895, chap. 506; 1897, chap. 47.]

Paid for 49 United States ballot boxes, delivered as follows: —		
City of Boston, 25 boxes, at \$50,	\$1,250 00	
of Lowell, 15 boxes, at \$50,	750 00	
of Fitchburg, 6 boxes, at \$50,	300 00	
of Lawrence, 2 boxes, at \$50,	100 00	
of Cambridge, 1 box, at \$50,	50 00	
		\$2,450 00
Paid for 14 Ideal ballot boxes, delivered as follows: —		
City of Newton, 6 boxes, at \$50,	\$300 00	
of Everett, 1 box, at \$50,	50 00	
Town of Tewksbury, 2 boxes, at \$50,	100 00	
of Great Barrington, 1 box, at \$50,	50 00	
of Methuen, 1 box, at \$50,	50 00	
of Westford, 1 box, at \$50,	50 00	
of Westwood, 1 box, at \$50,	50 00	
of Stockbridge, 1 box, at \$50,	50 00	
		700 00
Paid for 4 Gravity ballot boxes, delivered as follows: —		
Town of Revere, 2 boxes, at \$50,	\$100 00	
City of Lowell, 1 box, at \$50,	50 00	
of Malden, 1 box, at \$50,	50 00	
		200 00
Expert inspection, etc.,		98 06
Freight, etc.,		23 70
		\$3,471 76

STATEMENT VII.

Revenue Expenses.

DETAILS 358 TO 360.

DETAILS No. 358.

LIQUOR LICENSES.

[Acts 1897, chap. 227.]

Paid to James A. Hathaway, treasurer, city of New Bedford, refund of liquor license, to heirs of Joseph R. Supa, deceased,	\$219 83
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DETAILS No. 359.

GIFT TO BATTLESHIP "MASSACHUSETTS."

[Res. 1896, chap. 84; Acts 1896, chap. 484.]

Bela L. Pratt, balance due on model and design for the figure of "Victory," . . .	\$533 40	
Gorham Manufacturing Company, bill for casting figure of "Victory,"	466 60	\$1,000 00

DETAILS No. 360.

DECENNIAL CENSUS.

[Acts 1894, chap. 224; 1897, chaps. 71 and 279.]

CHIEF.		} without compensa- tion.	
Horace G. Wadlin,			
FIRST CLERK.			
Charles F. Pidgin,			
SECOND CLERK.			
Frank H. Drown,			
SPECIAL AGENTS.			
Frank S. Abercrombie,			\$674 00
Morris Berlyn,			147 00
Harry F. Downs,			707 00
Lowell A. Drown,			434 00
George A. Evans,			414 00
William G. Grundy,			400 00
John C. Hawley,			249 00
Charles C. L. Moore,			516 00
<i>Amount carried forward,</i>			<hr/> \$3,541 00

STATEMENT VII.

Revenue Expenses.

DETAILS 360.

DECENNIAL CENSUS — *Continued.*

<i>Amount brought forward,</i>		\$3,541 00	
Charles E. O'Donnell,		649 00	
Frank L. Sanford,		175 00	
Nelson R. Scovel,		147 50	
Henry A. Stone,		435 00	
Joseph E. Taylor,		431 00	
Charles Thompson,		516 00	
George B. Willard,		70 00	
			\$5,964 50
CLERKS.			
Julietta M. Averill,		\$135 50	
Bertha F. Barnes,		371 50	
Lena B. Bate,		1,050 00	
Eva M. Bath,		358 33	
Cora A. Belcher,		71 50	
Blanche B. Bence,		247 00	
Maria L. Brennan,		68 00	
Alice M. Brooks,		693 83	
Emma S. Brooks,		365 00	
Mary R. Cady,		25 00	
Katharine F. Callahan,		67 00	
Mary G. Canty,		201 50	
Marion Chapin,		230 00	
Ellen J. Cleary,		208 00	
Marth D. Colo,		37 50	
Kate J. Connorton,		372 50	
Mary S. Costello,		246 66	
Nellie M. Cronin,		152 50	
Clara L. Cutler,		207 50	
Julia A. Daly,		62 50	
Margaret A. Dayton,		75 00	
Ida M. Dunham,		277 60	
Katherine A. Dwyer,		456 25	
Alice A. Estes,		358 50	
Ethel F. Evans,		418 41	
Florence Faden,		67 00	
Josephine F. Farrell,		74 00	
Justine D. Ferris,		45 00	
Annie L. Flynn,		889 17	
Annie L. Foley,		20 00	
Margaret M. Foley,		132 50	
Florence Folsom,		70 00	
A. Louise Foster,		985 84	
Edith C. Goodrich,		69 00	
Medora L. Gould,		191 25	
Rebecca J. Greene,		212 00	
Mary A. Greenwood,		140 00	
William G. Grundy,		200 00	
Julia G. Haggerty,		237 50	
Eleanor L. Hannay,		374 00	
<i>Amounts carried forward,</i>		\$10,409 34	\$5,964 50

STATEMENT VII.

Revenue Expenses.

DETAILS 860.

DECENNIAL CENSUS — *Continued.*

<i>Amounts brought forward,</i>	\$10,409 84	\$5,964 50
Jennie L. Harris,	458 25	
Grace E. Hood,	100 00	
Abigail W. Hopkins,	207 50	
Pauline E. Hopkins,	390 33	
Catherine H. Hudson,	509 16	
Elizabeth A. Hutchinson,	73 00	
Mary L. Jones,	366 50	
Annie M. Johnson,	71 00	
Catherine F. Keleher,	195 50	
Mary V. Kelley,	66 00	
Rose E. Killilea,	69 00	
Pauline L. Knight,	75 00	
Louisa S. Kolb,	197 50	
Mary E. A. Lane,	130 50	
Louisa E. F. Lewis,	329 00	
Lizzie F. Light,	225 00	
Bessie W. Logan,	74 00	
Annie R. Lombard,	64 66	
Minnie E. Mahoney,	275 00	
Alice M. Mansfield,	223 00	
Minnie L. Mansfield,	207 50	
Carrie Marden,	445 00	
Rosella McArdle,	197 33	
Helen T. McBride,	333 33	
Elizabeth M. McCarty,	75 00	
H. Loretta McCarty,	458 25	
Maude E. McFall,	20 00	
Charlotte F. McKenney,	70 00	
Alice C. McLaughlin,	2 50	
Annie E. McQuillan,	197 50	
Grace G. Miles,	374 83	
Hattie E. Mitchell,	180 00	
Susie C. Nason,	69 00	
Etta S. Nichols,	66 66	
Fannie R. Nottage,	70 00	
Harriet E. Noyes,	207 00	
Helen E. O'Brien,	344 50	
Charles E. O'Donnell,	222 65	
Susie O'Loughlin,	392 33	
Katherine Pero,	20 00	
A. Louise Pray,	222 00	
Elizabeth A. Quirk,	152 50	
Emma W. Raymond,	406 32	
Jennie E. Reed,	343 50	
Winifred A. Reed,	67 00	
Anna S. Remick,	197 33	
Ina M. Remick,	358 33	
C. Louise Richardson,	34 00	
Caroline S. Scheufele,	269 16	
<i>Amounts carried forward,</i>	\$20,512 76	\$5,964 50

STATEMENT VII.

Revenue Expenses.

DETAILS 360.

DECENNIAL CENSUS — *Continued.*

<i>Amounts brought forward,</i>	\$20,512 76	\$5,964 50
Katherine L. Scheufele,	487 50	
Minnie L. Schirmer,	66 00	
Margaret Shea,	466 67	
Helen D. Skilton,	429 41	
Abbie D. Southworth,	70 00	
Grace E. Stevens,	200 50	
Rose M. Stevens,	75 00	
Mary Stewart,	387 33	
Alice L. Stone,	300 00	
Martha E. Taylor,	447 00	
Catherine E. Toye,	122 50	
Mary A. Toye,	80 00	
Maria L. Tyler,	200 00	
Hannah M. Varney,	1,133 34	
Carrie E. Walker,	260 00	
Addie L. Weeks,	509 16	
Bessie M. Wheeler,	70 00	
Julia M. Wheeler,	369 50	
Susie A. Wood,	458 25	
Bertha W. Young,	70 00	
		26,714 92
MESSENGERS.		
Charles E. Casey,	\$131 25	
Henry M. Cavanagh,	79 00	
Irving G. Ellenwood,	163 75	
Joseph E. Isaac,	43 75	
Hugh Lynch,	80 00	
John F. Minihan,	323 75	
Sevair H. St. Pierre,	32 50	
William I. Thompson,	56 75	
		910 75
CONTINGENT EXPENSES.		
John H. Swain, services and expenses,	\$12 15	
Advertising,	3 75	
Carpenter work,	15 75	
Electric lighting,	355 29	
Electrical supplies,	6 67	
Expressage and trucking,	78 45	
Furniture,	6 50	
Lumber,	14 60	
Pencils, pens, etc.,	77 13	
Photographs,	4 95	
Postage,	1,378 23	
Printing and binding,	1,477 21	
Repairs to adding machine,	372 77	
Rubber bands,	8 75	
Stationery and office supplies,	9 30	
Sundry incidentals,	10 34	
Telephone and telegrams,	8 53	
<i>Amounts carried forward,</i>	\$3,840 37	\$33,590 17

STATEMENT VII.

Revenue Expenses.

DETAILS 361.

DECENNIAL CENSUS — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$3,840 37	\$33,590 17
Travelling expenses, agents, etc., . . .	1,777 88	
Typewriter supplies, . . .	20 25	
Wrapping paper, twine, etc., . . .	3 00	
Washing floors, . . .	16 20	
Washing towels, . . .	7 70	
		5,665 40
Total expended, 1897, . . .		\$39,255 57
SUMMARY.		
Expended in 1894, . . .	\$5,811 85	
Expended in 1895, . . .	144,236 82	
Expended in 1896, . . .	115,695 89	
Expended in 1897, . . .	39,255 57	
	\$305,000 13	

DETAILS No. 361.

IMPROVEMENT OF SUDBURY MEADOWS.

[Acts 1894, chaps. 426 and 492; 1897, chaps. 231 and 313.]

ENGINEERS.		
Horace J. Howes, services, . . .	\$161 29	
Henry R. Kimball, services, . . .	28 00	
		\$189 29
EXPENSES.		
Holbrook, Cabot & Daly, one-third of contract price for construction of bridge at Wayland, . . .	\$3,057 09	
Hire of teams, . . .	27 00	
Labor, . . .	48 80	
Sundry incidentals, . . .	5 50	
Testing cement, . . .	20 00	
Travelling expenses, . . .	16 06	
		3,174 45
		\$3,363 74

STATEMENT VII.

Revenue Expenses.

DETAILS 362 TO 364.

DETAILS No. 362.

CONSERVATION OF CONNECTICUT RIVER.

[Res. 1896, chap. 77; Acts 1886, chap. 344; 1896, chap. 434.]

Board of employees,	\$30 00	
Hire of teams, etc.,	27 00	
Labor,	27 00	
Rubber boots, etc.,	5 15	
Travelling expenses,	21 19	
		\$110 34

DETAILS No. 363.

TEMPORARY ACCOMMODATIONS FOR THE SENATE.

[Res. 1896, chap. 124; Acts 1896, chap. 548; 1897, chap. 313.]

Charles Brigham, architect,	\$515 69	
E. Noyes Whitcomb & Co., carpenter work,	2,081 59	
A. B. Franklin, heating and ventilation,	998 89	
B. F. Sturtevant Company, ventilating fans,		
etc.,	570 50	
Frank Hill Smith, mural decorations,	567 00	
General Electric Company, electrical supplies, etc.,	447 77	
Woodbury & Leighton, carpenter work,	106 80	
Norcross Brothers, carpenter work,	63 93	
Hardware,	586 75	
Labor,	64 00	
Plastering,	66 16	
		\$6,017 98

DETAILS No. 364.

COMPENSATION OF INSPECTORS OF ANIMALS AND PROVISIONS.

[Acts 1894, chap. 491; 1895, chap. 476; 1896, chap. 56; 1897, chap. 35.]

Paid to the inspectors of animals and provisions in the several towns specified in the counties of the Commonwealth as follows:—		
BARNSTABLE COUNTY.		
Bourne,	\$10 50	
Brewster,	18 50	
Chatham,	34 01	
Amount carried forward,	\$58 01	

STATEMENT VII.

Revenue Expenses.

DETAILS 864.

COMPENSATION OF INSPECTORS OF ANIMALS AND PROVISIONS
— Continued.

<i>Amount brought forward,</i>	\$58 01	
Dennis,	50 00	
Eastham,	12 50	
Harwich,	25 00	
Mashpee,	13 50	
Orleans,	51 00	
Provincetown,	15 00	
Sandwich,	23 00	
Truro,	12 50	
Wellfleet,	10 00	
Yarmouth,	41 15	\$311 66
BERKSHIRE COUNTY.		
Alford,	\$30 00	
Becket,	31 75	
Cheshire,	16 71	
Clarksburg,	14 81	
Dalton,	220 46	
Egremont,	25 00	
Florida,	23 75	
Hancock,	12 25	
Hinsdale,	25 00	
Lanesborough,	58 60	
Monterey,	14 54	
Mount Washington,	3 00	
New Ashford,	15 00	
New Marlborough,	116 62	
Otis,	37 42	
Peru,	14 50	
Sandisfield,	82 72	
Savoy,	21 36	
Sheffield,	44 25	
Tyringham,	32 50	
Washington,	24 38	
West Stockbridge,	31 25	
Windsor,	44 91	940 78
BRISTOL COUNTY.		
Acushnet,	\$41 25	
Dighton,	163 91	
Fairhaven,	43 85	
Freetown,	62 50	
Mansfield,	118 00	
Norton,	59 35	
Raynham,	31 75	
Rehoboth,	64 50	
Seekonk,	53 00	
<i>Amounts carried forward,</i>	\$638 11	\$1,252 44

STATEMENT VII.

Revenue Expenses.

DETAILS 364.

COMPENSATION OF INSPECTORS OF ANIMALS AND PROVISIONS
— Continued.

<i>Amounts brought forward,</i>	\$638 11	\$1,252 44
Somerset,	16 10	
Swansey,	13 00	
Westport,	225 05	892 26
DUKES COUNTY.		
Chilmark,	\$23 09	
Gay Head,	8 00	
Gosnold,	10 00	
Tisbury,	12 50	
West Tisbury,	9 50	63 09
ESSEX COUNTY.		
Boxford,	\$109 40	
Essex,	25 00	
Georgetown,	23 25	
Groveland,	33 90	
Hamilton,	17 50	
Lynnfield,	10 75	
Merrimac,	25 00	
Middleton,	20 00	
Newbury,	75 00	
Rowley,	23 55	
Salisbury,	35 12	
Wenham,	37 50	
West Newbury,	23 75	459 72
FRANKLIN COUNTY.		
Ashfield,	\$60 43	
Bernardston,	50 00	
Buckland,	54 30	
Charlemont,	40 10	
Colrain,	32 87	
Conway,	130 21	
Deerfield,	35 79	
Gill,	40 00	
Hawley,	84 87	
Heath,	7 25	
Leverett,	8 62	
Leyden,	54 37	
Monroe,	7 75	
New Salem,	48 55	
Northfield,	143 55	
Rowe,	19 85	
Shelburne,	162 11	
Shutesbury,	6 00	
Sunderland,	33 30	
<i>Amounts carried forward,</i>	\$964 92	\$2,667 51

STATEMENT VII.

Revenue Expenses.

DETAILS 364

COMPENSATION OF INSPECTORS OF ANIMALS AND PROVISIONS
— Continued.

<i>Amounts brought forward,</i> . . .	\$964 92	\$2,667 51
Warwick,	20 50	
Wendell,	12 70	
		998 12
HAMPDEN COUNTY.		
Agawam,	\$88 89	
Blandford,	41 67	
Brimfield,	60 25	
Chester,	45 60	
East Longmeadow,	34 40	
Granville,	70 52	
Hampden,	26 37	
Holland,	30 77	
Longmeadow,	22 50	
Ludlow,	82 84	
Monson,	84 50	
Montgomery,	17 50	
Russell,	17 75	
Southwick,	20 87	
Tolland,	36 50	
Wales,	66 22	
Wilbraham,	47 05	
		794 20
HAMPSHIRE COUNTY.		
Belchertown,	\$56 75	
Chesterfield,	16 75	
Cummington,	118 00	
Enfield,	104 17	
Granby,	61 06	
Greenwich,	15 00	
Hadley,	52 44	
Hatfield,	48 50	
Huntington,	127 12	
Middlefield,	10 25	
Pelham,	12 03	
Plainfield,	13 86	
Prescott,	11 80	
Southampton,	61 25	
South Hadley,	68 52	
Westhampton,	21 63	
Williamsburg,	56 76	
Worthington,	40 95	
		896 84
MIDDLESEX COUNTY.		
Acton,	\$42 82	
Ashby,	135 50	
Ashland,	67 38	
Ayer,	50 00	
Bedford,	38 71	
<i>Amounts carried forward,</i> . . .	\$934 41	\$5,356 67

STATEMENT VII.

Revenue Expenses.

DETAILS 364.

COMPENSATION OF INSPECTORS OF ANIMALS AND PROVISIONS

— Continued.

<i>Amounts brought forward,</i>		
	\$334 41	\$5,356 67
Boxborough,	15 00	
Carlisle,	39 87	
Chelmsford,	219 68	
Dracut,	250 00	
Dunstable,	23 38	
Holliston,	31 62	
Hopkinton,	89 07	
Lincoln,	112 50	
Littleton,	50 00	
North Reading,	32 25	
Sherborn,	32 35	
Shirley,	37 50	
Tewksbury,	179 25	
Townsend,	48 79	
Tyngsborough,	9 92	
Wayland,	175 00	
Westford,	90 00	
Wilmington,	105 00	
		1,875 59
NORFOLK COUNTY.		
Avon,	\$50 00	
Dover,	50 00	
Medfield,	25 00	
Medway,	58 30	
Millis,	40 00	
Norfolk,	25 00	
Randolph,	50 00	
Sharon,	68 62	
Walpole,	75 00	
Wrentham,	114 95	
		566 87
PLYMOUTH COUNTY.		
Abington,	\$128 37	
Bridgewater,	150 00	
Carver,	12 50	
Duxbury,	137 87	
East Bridgewater,	112 00	
Halifax,	10 00	
Hanover,	74 92	
Hanson,	31 00	
Kingston,	50 00	
Lakeville,	8 75	
Marion,	11 75	
Marshfield,	46 62	
Mattapoisett,	52 00	
Norwell,	77 16	
Pembroke,	48 00	
Plympton,	12 50	
<i>Amounts carried forward,</i>	\$963 44	\$7,799 13

STATEMENT VII.

Revenue Expenses.

DETAILS 364.

COMPENSATION OF INSPECTORS OF ANIMALS AND PROVISIONS
— Concluded.

<i>Amounts brought forward,</i> . . .	\$963 44	\$7,799 18
Rochester,	7 62	
Scituate,	75 20	
Wareham,	17 00	
West Bridgewater,	70 74	
		1,134 00
WORCESTER COUNTY.		
Ashburnham,	\$93 70	
Auburn,	9 00	
Barre,	229 00	
Berlin,	15 00	
Bolton,	48 88	
Boylston,	170 45	
Brookfield,	41 10	
Charlton,	24 00	
Dana,	8 87	
Douglas,	80 66	
Dudley,	21 00	
Grafton,	40 50	
Hardwick,	75 00	
Harvard,	37 29	
Holden,	29 00	
Hopedale,	12 50	
Hubbardston,	100 00	
Leicester,	55 00	
Lunenburg,	152 25	
Mendon,	20 00	
Millbury,	56 27	
New Braintree,	5 25	
Northborough,	100 00	
North Brookfield,	246 03	
Oakham,	9 00	
Paxton,	57 25	
Petersham,	54 50	
Phillipston,	42 13	
Princeton,	90 95	
Royalston,	55 37	
Rutland,	47 50	
Shrewsbury,	70 90	
Sterling,	39 00	
Sutton,	88 35	
Templeton,	164 00	
Upton,	40 75	
Uxbridge,	93 37	
West Boylston,	82 75	
West Brookfield,	59 00	
Westminster,	161 65	
Winchendon,	77 00	
		2,904 22
		\$11,837 35

STATEMENT VII.

Revenue Expenses.

DETAILS 365 AND 366.

DETAILS No. 365.

SUPPLEMENT TO PUBLIC STATUTES.

[Acts 1895, chap. 363; 1896, chap. 548; 1897, chap. 44.]

Charles N. Harris, compensation,	\$1,579 23	
A. M. Fickett, services,	2,867 77	
Clara Farnham, services,	10 31	
S. B. Harris, services,	10 00	
Florence E. Brownell, services,	6 75	
Card index supplies,	2 60	
Publications,	4 85	
Stationery, etc.,	6 75	
Sundry incidentals,	7 50	
Printing and binding 3,000 copies supplement to the Public Statutes,	8,788 25	
		\$13,284 01

DETAILS No. 366.

RESTORATION OF GREEN HARBOR, MARSHFIELD.

[Acts 1896, chap. 495.]

PAY ROLL, ENGINEERS, ETC.		
Frank W. Hodgdon,	\$900 00	
X. H. Goodnough,	900 00	
E. A. W. Hammatt,	615 00	
C. F. Powers,	431 25	
P. M. Churchill,	423 00	
W. W. Marrs,	361 25	
A. H. Newdick,	322 50	
I. G. Calderwood,	268 12	
L. E. Kollock,	259 87	
Wallace E. Brackett,	221 54	
A. E. Hoxie,	209 00	
Frederick N. Wales,	200 00	
Charles G. Hyde and others,	982 09	
		\$6,093 62
MISCELLANEOUS EXPENSES.		
Advertising,	\$12 70	
Board of employees,	93 76	
Boat hire,	23 75	
Carriage hire,	54 00	
Coal,	29 40	
Drawing material,	14 85	
Expressage,	10 65	
Hardware, tools, etc.,	18 80	
Horse hire,	292 50	
<i>Amounts carried forward,</i>	\$550 41	\$6,093 62

STATEMENT VII.

Revenue Expenses.

DETAILS 367.

RESTORATION OF GREEN HARBOR, MARSHFIELD—*Concl'd.*

<i>Amounts brought forward,</i> . . .	\$550 41	\$6,093 62
Labor,	38 98	
Laboratory supplies,	18 50	
Lumber,	21 05	
Postage, stationery, etc.,	21 75	
Rent of office,	50 00	
Repairs to instruments,	32 60	
Rubber boots, etc.,	46 15	
Sundry incidentals,	32 34	
Telephone and telegrams,	6 27	
Travelling expenses,	382 46	
Typewriting and stenography,	113 30	
		1,313 76
		\$7,407 38

DETAILS No. 367.

EXPENSES IN CONNECTION WITH UNVEILING MONUMENT TO
COLONEL ROBERT G. SHAW.

[Res. 1897, chap. 77; Acts 1897, chap. 513.]

Pay roll, First Infantry,	\$882 65	
Pay roll, Eighth Infantry,	302 57	
Pay roll, Ninth Infantry,	1,087 85	
Pay roll, Provisional Battalion,	423 91	
Horse hire,	120 00	
Transportation,	171 65	
Badges,	10 00	
Carriage hire,	180 94	
Dinner, to Admiral Sicard, U. S. N., and officers of the fleet,	228 45	
Dinner to the officers of the Seventh Regi- ment National Guard, State of New York,	126 60	
Printing, postage and clerical assistance,	70 90	
Standard bearers,	8 00	
One-half expense of rent of Music Hall, chorus, ushers, etc.,	142 77	
		\$3,756 29

STATEMENT VII.

Revenue Expenses.

DETAILS 868.

DETAILS No. 368.

CONSOLIDATING AND ARRANGING THE PUBLIC STATUTES.

[Res. 1896, chap. 87; Acts 1896, chap. 434; 1897, chap. 182.]

COMMISSIONERS.		
Edmund S. Bennett, chairman, compensation,	\$2,000 00	
Charles U. Bell, compensation,	2,000 00	
William M. Butler, compensation,	1,500 00	\$5,500 00
EXPENSES.		
Charles N. Harris, secretary,	\$2,900 00	
A. M. Fickett, services,	340 00	
Guy W. Cox, services,	59 50	
Frank E. Bridgman, services,	24 00	
William J. Bland, services,	14 00	
Card index supplies,	15 40	
Printing,	15 48	
Publications, reference books, etc.,	99 00	
Racks for type and printing material,	131 99	
Rent of office,	500 00	
Rent of typewriter,	10 00	
Rubber stamps,	4 00	
Stationery and office supplies,	42 81	
Sundry incidentals,	8 60	
Type and material,	2,775 78	
Typewriter and supplies,	105 39	
Travelling expenses,	157 34	7,203 29
		\$12,703 29
SUMMARY.		
Expended in 1896,—		
Compensation of commissioners, . \$6,000 00		
Miscellaneous expenses, 1,043 66		
	\$7,043 66	
Expended in 1897,—		
Compensation of commissioners, . \$5,500 00		
Miscellaneous expenses, 7,203 29		
	12,703 29	
Total expended to date,	\$19,746 95	

STATEMENT VII.

Revenue Expenses.

DETAILS 369 TO 371.

DETAILS No. 369.

AIDING TOWNS IN THE CONSTRUCTION AND MAINTENANCE
OF BETTER ROADS.

[Acts 1896, chap. 513; 1897, chap. 414.]

Acushnet, steam roller,	\$2,400 00	
Buckland, steam roller,	2,400 00	
Hingham, steam roller,	2,400 00	
Milford, steam roller,	2,400 00	
Spencer, steam roller,	2,400 00	
		\$12,000 00

DETAILS No. 370.

ELECTORAL COLLEGE.

[Acts 1897, chap. 47.]

COMPENSATION AND EXPENSES.		
John Q. A. Brackett of Arlington, . . .	\$8 00	
Augustus Cooledge of Athol,	23 00	
Peter Morrison of Boston,	7 00	
Robert O. Fuller of Cambridge,	7 00	
Edmund Anthony of Fairhaven,	18 00	
Sylvanus Smith of Gloucester,	13 00	
Wilbur H. Powers of Hyde Park,	8 00	
Joseph Miller of Lowell,	12 00	
Edward W. La Croix of Lynn,	9 00	
John C. Cobb of Milton,	8 00	
Arthur F. Whitin of Northbridge,	16 00	
Charles H. Moulton of Waltham,	8 00	
Henry A. Thomas of Weymouth,	9 00	
Franklin Carter of Williamstown,	36 00	
William H. Haile of Springfield,	26 00	
		\$208 00

DETAILS No. 371.

DISPOSAL OF SEWAGE AT THE MASSACHUSETTS SCHOOL
FOR FEEBLE-MINDED.

[Acts 1897, chap. 47.]

Paid to the city of Waltham,	\$526 08
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STATEMENT VII.

Revenue Expenses.

DETAILS 372 AND 373.

DETAILS No. 372.

EXPENSES IN CONNECTION WITH THE PARADE AND CEREMONIES AT THE DEDICATION OF THE MONUMENT TO GENERAL U. S. GRANT, IN NEW YORK CITY.

[Res. 1897, chap. 46; Acts 1897, chap. 312.]

Samuel Dalton, services,	\$250 00	
Carriage and horse hire, etc.,	373 40	
Hotel bills,	478 55	
Lunches en route, fees to servants, porters, etc., and expenses of making arrangements in New York and elsewhere,	160 94	
Pay roll First Corps Cadets, M. V. M.,	2,416 02	
Pay roll Second Regiment of Infantry, M. V. M.,	5,471 08	
Pay roll inspecting officer,	29 19	
Printing,	17 54	
Subsistence of troops, etc.,	1,624 50	
Transportation of troops and State delegation,	6,207 92	
		\$17,029 14

DETAILS No. 373.

EXPENSES IN CONNECTION WITH THE REPRESENTATION OF THE COMMONWEALTH AT THE TENNESSEE CENTENNIAL AND INTERNATIONAL EXPOSITION.

[Res. 1897, chap. 64; Acts 1897, chap. 432.]

H. A. Thomas, travelling expenses, making preliminary arrangements,	\$342 64	
Samuel Dalton, services,	300 00	
Apollonaris water,	115 50	
Badges, etc.,	145 65	
Carriage hire,	266 50	
Cigars,	76 50	
Clerical assistance,	10 00	
Fees for service at hotels, porters on sleeping cars, handling baggage, etc.,	129 75	
Hotel bills, meals en route, etc.,	681 79	
Postage,	11 00	
Printing,	61 64	
Railroad fares, sleeping cars, etc.,	1,134 50	
Standard bearer, services and uniform,	41 50	
Sundry incidentals,	15 26	
Telephone and telegrams,	13 81	
		\$3,846 04

STATEMENT VII.

Revenue Expenses.

DETAILS 374 AND 375.

DETAILS No. 374.

**MONUMENTS TO MARK THE POSITION OF MASSACHUSETTS
TROOPS AT ANTIETAM, MD.**

[Res. 1896, chap 16; Acts 1896, chap. 235.]

Norcross Brothers, contract,	\$5,534 00	
Carriage hire,	19 88	
Plan of location of Massachusetts troops, . .	20 00	
Sundry incidentals,	4 15	
Travelling expenses,	218 13	
		\$5,796 16

DETAILS No. 375.

EXPENSES STEAMER "OCEAN GEM."

[Acts 1897, chaps. 288 and 364.]

OFFICERS AND CREW.		
Peter Nelson, mate,	\$437 50	
George H. Sprague, engineer,	434 67	
Andrew Olsen, steward,	291 67	
Henry Eldridge, fireman,	233 33	
Hans Henriksen, seaman,	192 50	
Edward Gadda, seaman,	192 50	
		\$1,782 17
MISCELLANEOUS EXPENSES.		
Stores and supplies,	\$803 62	
Repairs to boiler,	532 28	
Coal and wood,	315 13	
Engine supplies,	122 61	
Paints, oils, etc.,	112 23	
Repairs and materials,	112 06	
Propeller,	93 00	
Yacht closet,	75 00	
Water,	70 40	
Wharfage, storage, etc.,	61 00	
Laundry and supplies,	40 71	
Furniture, etc.,	29 40	
Board of crew,	29 00	
Flags and bunting,	22 00	
Labor,	18 98	
Lumber, etc.,	18 14	
Spars, sails and rigging,	10 90	
Printing,	5 88	
<i>Amounts carried forward,</i>	\$2,467 84	\$1,782 17

STATEMENT VII.

Revenue Expenses.

DETAILS 376 TO 378.

EXPENSES STEAMER "OCEAN GEM"—*Concluded.*

<i>Amounts brought forward,</i> . . .	\$2,467 34	\$1,782 17
Dry goods, etc.,	5 75	
Towing,	4 00	
Expressage,	3 60	
Sundry incidentals,	3 10	
Disinfectant,	2 00	
		2,485 79
		<u>\$4,267 96</u>

DETAILS No. 376.

SPECIAL PLAN OF PIPING, WIRING, ETC., STATE HOUSE
EXTENSION.

[Res. 1897, chap. 48; Acts 1897, chap. 482.]

Charles Brigham, architect, professional services, . . .	\$750 00
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DETAILS No. 377.

EXAMINATION OF CERTAIN CATTLE TO ASCERTAIN THE
EFFECTIVENESS OF THE TUBERCULIN TEST.

[Res. 1897, chap. 61; Acts 1897, chaps. 482 and 528.]

Cows purchased for testing purposes,	\$1,045 00
Expert services,	1,624 40
Stenographic report,	10 77
	<u>\$2,680 17</u>

DETAILS No. 378.

STATE PRINTING CONTRACT.

[Res. 1897, chap. 66; Acts 1897, chap. 476.]

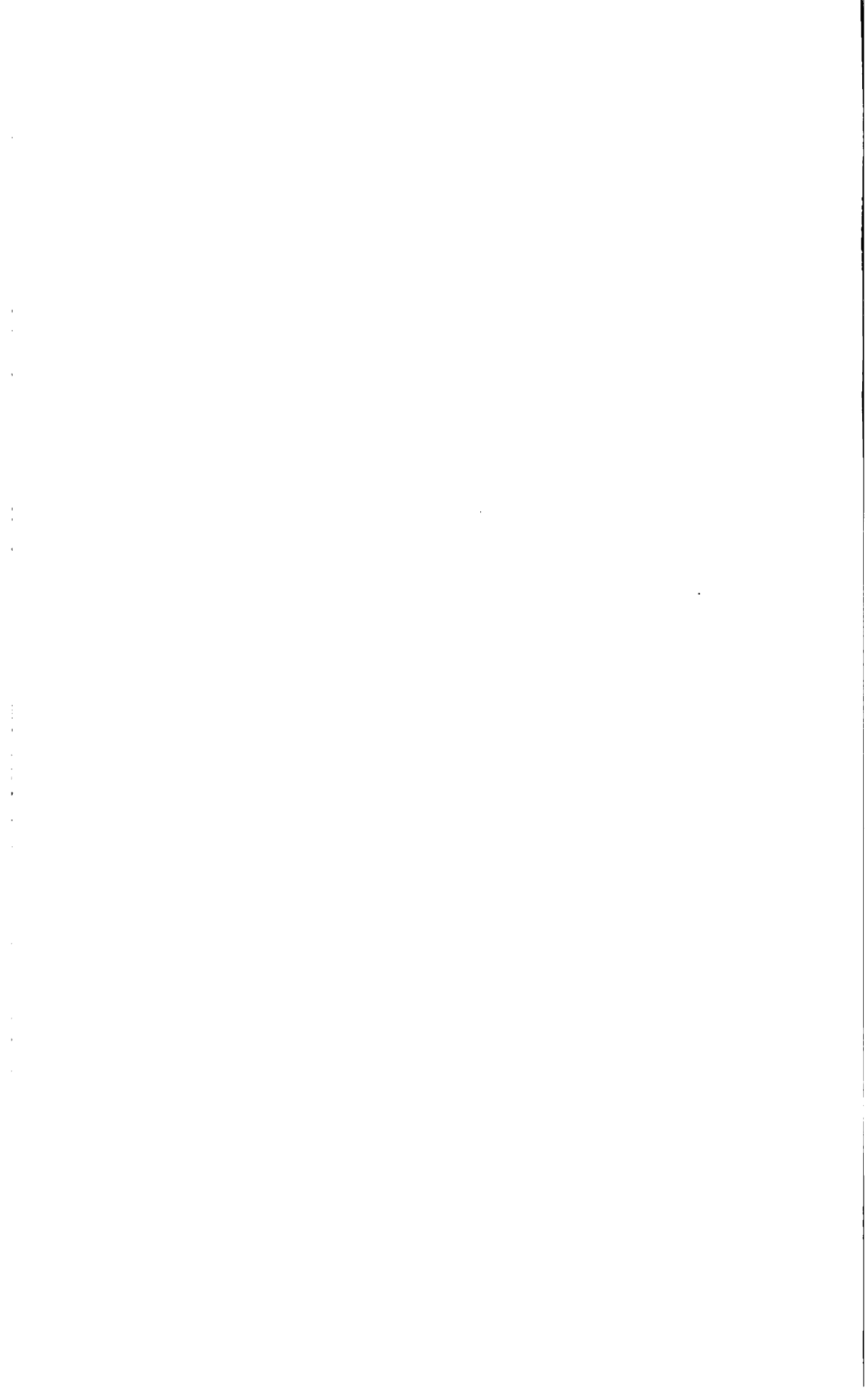
Joseph G. Brown, services,	\$20 00
Clark P. Harding, services,	20 00
Advertising,	36 33
	<u>\$76 33</u>

PART II.

RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS

AND

**STATEMENT OF FUNDED DEBT AND THE RESOURCES
PLEDGED TO ITS PAYMENT.**



RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS.

The transactions on account of the several funds and trust deposits show the following aggregates for the year ending Dec. 31, 1897 :—

Cash on hand Jan. 1, 1897,	\$7,180,918 22
Cash receipts during the year,	21,579,803 28
Total,	\$28,760,721 50
Payments on these accounts,	20,364,254 41
Cash on hand Jan. 1, 1898,.	\$8,396,467 09

DISTRIBUTION OF CASH BALANCE.

The cash on hand, as above shown, belongs to the following funds and accounts :—

Sinking and Trust Funds.

Abolition of grade crossings loan sinking fund,	\$177,940 68
Armory loan sinking fund,	135,261 24
Boston, Hartford & Erie Railroad loan sinking fund,	290,132 32
Harbor improvement loan sinking fund,	38,858 85
Medfield Insane Asylum loan sinking fund,	54,146 06
Metropolitan parks loan sinking fund,	61,370 16
Metropolitan sewerage loan sinking fund,	145,394 59
Metropolitan sewerage, Neponset valley, loan sinking fund,	2,529 73
Metropolitan water loan sinking fund,	16,619 00
Prison and hospital loan and sinking fund,.	9,220 98
State highway loan sinking fund,	42,396 53
State House loans sinking fund,	306,269 64
Harbor compensation fund,.	55,361 24
Massachusetts school fund,	67,706 64

<i>Amount carried forward,</i>	\$1,408,207 66
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<i>Amount brought forward,</i>		\$1,403,207 66	
Commonwealth's flats improvement fund,	70,801 38		
Massachusetts volunteers' fund,	19,444 64		
Harbor improvement loan fund,	498,938 76		
Technical educational fund, Commonwealth's grant,	13,075 35		
Total cash, sinking and trust funds,			\$2,005,467 79
Income of harbor compensation fund,	\$14,414 52		
Income of Massachusetts school fund,	90,018 51		
Income of Rogers book fund,	36 27		
Income technical educational fund, Commonwealth's grant,	828 60		
Cash in incomes,			105,297 90
Abolition of grade crossings loan fund,	\$454,313 63		
Armory loan fund,	13,214 02		
Board of Registration in Dentistry fund,	628 61		
Board of Registration in Pharmacy fund,	433 62		
Board of Registration in Medicine fund,	3,563 53		
Massachusetts Hospital for Consumptives fund,	5,204 01		
Massachusetts Hospital for Epileptics fund,	23,860 54		
Metropolitan parks loan fund, Charles River,	174,202 47		
Medfield Insane Asylum loan fund,	7,646 04		
Metropolitan parks loan fund,	926,037 44		
Metropolitan parks loan fund, series 2,	1,251,956 84		
Metropolitan water loan fund,	1,931,810 66		
Metropolitan sewerage loan fund,	81,092 96		
Metropolitan sewerage loan fund, Neponset River system,	112,204 93		
State House construction loan fund,	30,632 48		
State House construction loan fund, Memorial Hall,	189,787 99		
State House construction loan fund, Bulfinch front,	176,829 96		
State House loan fund, 1901,	90,082 74		
State highway loan fund,	467,714 70		
			5,941,217 17
<i>Other Accounts.</i>			
Baring Brothers & Co.,	\$61,722 44		
Certain beneficiary associations,	29,668 65		
Premium on metropolitan parks loan fund,	162,018 59		
Premium on metropolitan parks loan fund, series 2,	91,074 55		
			344,484 23
Grand total,			\$8,396,467 09

TEMPORARY LOANS.

Under authority of chapter 2 of the Resolves of 1897 the treasurer borrowed \$2,000,000, to meet expenditures until the receipts from the ordinary revenue could be realized. The sums were borrowed as follows:—

Metropolitan water loan fund,	\$1,000,000 00
National Bank of the Commonwealth,	700,000 00
Shawmut National Bank,	300,000 00
	<hr/>
	\$2,000,000 00

These amounts were paid from the ordinary revenue during the year. There are no temporary loans to provide for.

THE PUBLIC DEBT.

The aggregate amount of the funded debt at the beginning and end of the year, respectively, and the balance of increase and the cause of such increase, are contained in the following statements:—

Amount of debt Jan. 1, 1897,	\$40,636,729 40
Amount of debt Jan. 1, 1898,	51,563,729 40
	<hr/>
Increase in 1897,	\$10,927,000 00

The debt was increased by the issue of the following scrip:—

<i>Armory Loan.</i>			
[Under authority Acts 1888, chap. 354.]			
June 1, 1897, 3 per cent., par, due March 1, 1927, . . . . .	. . . . .		\$120,000 00
<i>Harbor Improvement Loan.</i>			
[Under authority Acts 1897, chaps. 496 and 512.]			
June 1, 1897, 3½ per cent., \$106,938, due } Jan. 1, 1937, }	\$100,000 00 400,000 00		500,000 00
<i>Medfield Insane Asylum Loan.</i>			
[Under authority Acts 1897, chap. 206.]			
June 21, 1897, 3½ per cent., \$105,932, due April 1, 1927, . . . . .	. . . . .		25,000 00
<i>Metropolitan Parks Loan.</i>			
[Under authority Acts 1894, chap. 509; 1897, chaps. 311 and 461.]			
Jan. 1, 1897, 3½ per cent., at \$105,829, due Jan. 1, 1936,	\$300,000 00		
Jan. 1, 1897, 3½ per cent., at \$105,829, due Jan. 1, 1936,	300,000 00		
<i>Amounts carried forward,</i>	\$600,000 00		\$645,000 00

<i>Amounts brought forward,</i> . . .	\$600,000 00	\$645,000 00
June 24, 1897, 3½ per cent., at \$106,938, due Jan. 1, 1937,	1,400,000 00	2,000,000 00
<i>Metropolitan Parks Loan, Series 2.</i>		
[Under authority Acts 1896, chap. 472; 1897, chaps. 311 and 321.]		
Jan. 19, 1897, 3½ per cent., at \$105,829, due Jan. 1, 1936,	\$500,000 00	
June 10, 1897, 3½ per cent., at \$106,938, due Jan. 1, 1936,	100,000 00	
June 10, 1897, 3½ per cent., at \$106,938, due Jan. 1, 1937,	1,000,000 00	1,600,000 00
<i>Metropolitan Sewerage Loan.</i>		
[Under authority Acts 1897, chap. 436.]		
June 21, 1897, 3½ per cent., at \$106,243, due Jan. 1, 1930,	\$10,000 00	
June 21, 1897, 3½ per cent., at \$106,243, due Jan. 1, 1930,	70,000 00	80,000 00
<i>Metropolitan Sewerage Neponset Valley Loan.</i>		
[Under authority of Acts 1897, chap. 83.]		
June 21, 1897, 3½ per cent., at \$106 98, due March 1, 1935, . . . . .	. . . . .	300,000 00
<i>Metropolitan Water Loan.</i>		
[Under authority of Acts 1896, chap. 488.]		
Feb. 9, 1897, 3½ per cent., \$107.82, due July 1, 1935, . . . . .	. . . . .	6,000,000 00
<i>State Highway Loan.</i>		
[Under authority of Acts 1897, chap. 340.]		
June 10, 1897, 3½ per cent., \$105.941, due April 1, 1927, . . . . .	. . . . .	700,000 00
<i>State House Construction Loan.</i>		
[Under authority of Acts 1897, chap. 489.]		
Sept. 13, 1897, 3 per cent., par, due April 1, 1917, . . . . .	. . . . .	125,000 00
Total, . . . . .	. . . . .	\$11,450,000 00
Decreased by payments as follows:—		
Danvers Lunatic Hospital bonds, . . .	\$153,000 00	
Troy & Greenfield Railroad bonds, . .	370,000 00	523,000 00
Net increase, . . . . .	. . . . .	\$10,927,000 00

This statement shows the aggregate amount of State scrip now outstanding; but the actual debt of the Commonwealth is \$31,920,000 less than is named, viz.: \$19,643,729.40. The deductions are made on account of the armory loan, \$1,460,000, which is to be paid from a sinking fund sustained and increased each year by the taxation of the cities in which the armories are located; the metropolitan sewerage loan, \$6,710,000, which will be paid by a sinking fund created and endowed by the taxation of the several cities and towns benefited by the sewer; the metropolitan parks loan, \$4,700,000, which will be paid by a sinking fund created and endowed by taxation on what is known as the metropolitan district, and the metropolitan park loan, series II., one-half of which, that is, \$1,050,000, will be paid in the same manner; the metropolitan water loan, \$13,000,000, which will be paid by a sinking fund created and endowed by the taxation of the several cities and towns in what is known as the metropolitan water district benefited thereby. In all these, the Commonwealth, having the credit and the facilities for borrowing at better rates than the towns and cities, provides the money for these enterprises without adding any general burden to those cities and towns not especially benefited; also the Fitchburg Railroad securities loan, \$5,000,000, principal and interest, will be paid by the Fitchburg Railroad Company bonds, which, with the Fitchburg Railroad company's stock, constitute the sinking fund established for their redemption.

NEW LOANS IN 1897.

Abolition Grade Crossings Loan.

The total amount of scrip issued up to Jan. 1, 1898, for meeting expenses in connection with the abolition of grade crossings in this Commonwealth is \$5,000,000.

These bonds bear interest as follows: \$500,000 at the rate of 3 per cent. per annum and \$4,500,000 at the rate of $3\frac{1}{2}$ per cent. per annum, and are due Nov. 1, 1923. They are issued under authority of Acts of 1890, chapter 428; 1892, chapter 433; 1896, chapters 257 and 439. The expenditures by the Commonwealth for grade crossings up to

Jan. 1, 1898, amount to \$4,273,832.68. Of this amount, there was paid during the year —

1892,	.	.	.	.	.	.	.	\$87,056	29
1893,	.	.	.	.	.	.	.	96,141	97
1894,	.	.	.	.	.	.	.	295,161	17
1895,	.	.	.	.	.	.	.	902,066	49
1896,	.	.	.	.	.	.	.	1,570,619	70
1897,	.	.	.	.	.	.	.	1,322,787	06
Total,	.	.	.	.	.	.	.	\$4,273,832	68

Of this amount the Commonwealth is entitled to recover, from cities and towns where the law provides that the cost against the city or town, as well as the proportion of cost the Commonwealth is to bear, shall primarily be paid by the Commonwealth, the sum of \$1,183,623.68, making the net expenditure \$3,090,209.

There are two laws under which these expenditures have been made, the first of which is Acts of 1890, chapter 428, which provides for an expenditure by the Commonwealth of \$5,000,000. Under this act the expenditures have been \$2,452,269.80, and the amount the Commonwealth is entitled to recover from the cities and towns under this act amounts to the sum of \$637,086.75, leaving the net amount expended up to Jan. 1, 1898, \$1,815,183.05. The other acts are Acts of 1892, chapter 433, and Acts of 1896, chapter 257, which provide for the abolition of a grade crossing in the city of Boston on the line of the Boston & Providence Railroad and crossings in Hyde Park and Dedham, of which amount the Commonwealth pays 31.5 per cent. The total expenditure under these acts up to Jan. 1, 1898, has been \$1,821,789.70. The Commonwealth is entitled to recover from the city of Boston and the towns of Hyde Park and Dedham under these acts the sum of \$546,536.93, making the net expenditure of the Commonwealth \$1,275,252.77.

Armory Loan.

During the present year, under the authority of chapter 384 of the Acts of the year 1888, additional scrip has been issued to the amount of \$120,000, bearing interest at the rate of 3 per cent. per annum, due in 1927, for the purpose

of enlarging and making material improvements in the Boston armories. The total amount of scrip issued up to Jan. 1, 1898, for building armories amounts to \$1,460,000; and armories have been erected in Boston, Lawrence, Lowell, Fitchburg, Worcester, Lynn, Springfield and Fall River. The act provides that the amount required each year to pay the interest and sinking fund requirements for the loan contracted for such erection shall be included in and made a part of the sum charged to the city in which such armory is located, and shall be assessed upon it in the apportionment and assessment of its annual State tax.

The following is a statement of the loans issued and the cost of each armory to date:—

CITY.	Amount of Loan.	Cost.
Boston,	\$720,000 00	\$715,445 31
Worcester,	125,000 00	124,981 99
Lowell,	105,000 00	102,810 67
Fitchburg,	60,000 00	59,967 72
Lawrence,	90,000 00	89,834 80
Lynn,	100,000 00	94,798 55
Springfield,	110,000 00	108,888 30
Fall River,	150,000 00	149,765 87

Fitchburg Railroad Securities Loan.

This loan was established under authority of chapter 408 of the Acts of the year 1893, and is for \$5,000,000, bearing interest at the rate of $3\frac{1}{2}$ per cent. per annum, to run twenty years. It was issued to purchase from sinking funds the Fitchburg Railroad Company bonds, and where the bonds for which those sinking funds were created had become due, making it necessary to have the cash with which to redeem them. The Fitchburg Railroad Company bonds are fifty-year bonds, drawing interest at the rate of 3 per cent. for the first five years, $3\frac{1}{2}$ per cent. for the second five years and 4 per cent. for forty years. These bonds commenced to

draw interest at the rate of 4 per cent. per annum Feb. 1, 1897. Under authority of chapter 408 of the Acts of the year 1893, the excess of the income of said bonds being more than sufficient to pay the interest on the same by \$12,500, this amount was transferred to the income of the Massachusetts school fund for the year 1897.

Harbor Improvement Loan.

Acts 1897, chapter 486, is "An Act to secure public ownership and control of certain portions of the foreshore of Boston harbor." The Harbor and Land Commissioners are authorized, subject to the approval of the Governor and Council, to purchase or otherwise take in fee certain lands and flats, and a loan of \$100,000 is authorized to meet the expenses thereof. Also, Acts 1897, chapter 513, provides for the construction of a pier and dock on the Commonwealth's flats in South Boston, and a loan of \$400,000 is authorized.

Under authority of these acts, scrip was issued to the amount of \$500,000, with interest at the rate of $3\frac{1}{2}$ per cent. per annum, due Jan. 1, 1937. I do not understand any land has been purchased or taken, but a contract has been let, and the dock provided for is in process of construction.

Massachusetts Hospital for Consumptives Loan.

This hospital is approaching completion. The total loan issued for buildings amounts to \$150,000. The expenditures to Dec. 31, 1897, amount to:—

1895,	.	.	.	.	.	.	.	\$872 97
1896,	.	.	.	.	.	.	.	42,209 64
1897,	.	.	.	.	.	.	.	91,718 88
								<hr/>
								\$134,795 99
Balance available Jan. 1, 1898,								15,204 01

Massachusetts Hospital for Epileptics Loan.

It is now expected that this institution will be ready for occupancy early in March of the present year. The total

loan issued amounts to \$160,000. The total expenditures up to Dec. 31, 1897, amount to :—

1895,	.	.	.	.	.	.	\$3,845 41
1896,	.	.	.	.	.	.	73,943 18
1897,	.	.	.	.	.	.	58,350 87
							<hr/>
							\$136,139 46
Balance available Jan. 1, 1898,	.						23,860 54

In 1897 the Legislature appropriated the sum of \$17,500 for new water supply, also the sum of \$18,750 for furnishing the buildings. Of these amounts there has been expended on the water supply \$17,257.60, and for furniture \$5,408.90, making the total cost for building and furnishing as follows :—

Buildings,	.	.	.	.	.	.	\$136,139	46
Water supply,	.	.	.	.	.	.	17,257	60
Furnishing,	.	.	.	.	.	.	5,408	90
							\$158,805	96

Medfield Insane Asylum Loan.

Under authority of chapter 205 of the Acts of the year 1897, scrip to the amount of \$25,000 was issued for the completion of the Medfield Insane Asylum, which makes the total issue for this asylum \$1,025,000; and the total expenditure for all purposes out of the proceeds of the bonds and from appropriations from the revenue for building and equipping this asylum up to Dec. 31, 1897, is \$1,088,932.16.

The asylum is completed and in good running condition.

Metropolitan Parks Loan.

During the present year scrip has been issued to the amount of \$2,000,000 for park purposes, under the various acts authorizing loans for such purposes, interest on said amount being at the rate of $3\frac{1}{2}$ per cent., and last instalment becoming due Jan. 1, 1937, making the total issue to Jan. 1, 1898, \$4,700,000. In this amount is included the sum of \$300,000, authorized by chapter 509 of the Acts of 1894, "for open spaces along or near Charles River;" also the further sum of \$900,000, authorized by chapter 311 of the

Acts of the year 1897, for interest and sinking fund requirements. There has also been issued scrip to the amount of \$1,600,000 for roadways and boulevards, including \$100,000 for interest and sinking fund requirements.

The total amount authorized for park purposes, roadways and boulevards, up to Jan. 1, 1898, is \$6,800,000. Of this amount, the sum of \$5,750,000, with interest thereon, is to be assessed upon the metropolitan parks district, and the sum of \$1,050,000, with interest thereon, upon the State at large. By chapter 550 of the Acts of the year 1896, no assessment is to be made upon the district until the year 1900 for park purposes and roadways.

The total expenses of the Metropolitan Park Commission up to date, for all purposes, have been : —

1892,	.	.	.	.	.	.	\$3,501 85
1893,	.	.	.	.	.	.	9,594 46
1894,	.	.	.	.	.	.	468,316 24
1895,	.	.	.	.	.	.	931,725 40
1896,	.	.	.	.	.	.	1,282,219 61
1897,	.	.	.	.	.	.	1,785,788 16
							<hr/> \$4,481,145 72

Acts 1897, chapter 121, being "An Act to further define the authority of the Metropolitan Park Commission," in section 1 gave the commission authority to maintain upon any land or reservations under its care suitable accommodations for bathing and boating, and for the use of the same to establish rules and regulations and make reasonable charges, and the cost thereof to an amount not exceeding \$100,000. Section 2 provided that "All sums of money hereafter collected or received by said commission, including sums received for rentals, sales or use of property under its care, and all fines recovered for violations of law within the limits of the lands, roadways or boulevards under its care, shall be accounted for and paid to the Treasurer and Receiver-General of the Commonwealth, and shall be placed by him to the credit of and added to the funds provided by law for meeting the expenses of said commission, and may be expended by said commission in addition to any loans or appropriations authorized for park purposes." Under this act

a large bath-house was erected at Revere Beach, and opened on the thirty-first day of July in the year 1897. It proved to be quite a success, and receipts from bathers amounted to \$10,720.50. The receipts from sales of old material, rents, etc., including fines received under authority of this act and credited to the loan, amounted to \$8,525.66, making a total receipt for all purposes of \$19,246.16.

Metropolitan Sewerage Loan.

There has been issued during the present year additional scrip to the amount of \$80,000, bearing interest at the rate of $3\frac{1}{2}$ per cent. per annum, due Jan. 1, 1930; \$10,000 to provide an additional outlet for the sewage of the town of Stoneham, as authorized by chapter 436 of the Acts of 1897, and \$70,000, as authorized by chapter 520 of the Acts of 1897, "to provide for the addition of a portion of the town of Lexington to the metropolitan sewerage system." Also, under authority of chapter 83 of the Acts of 1897, scrip to the amount of \$300,000 was issued, at the rate of $3\frac{1}{2}$ per cent. per annum, to complete the system known as the Neponset River valley system of sewage disposal. The total issue of bonds under the several acts for sewerage purposes amounts to \$6,710,000. Chapter 88 of the Acts of 1897 authorized the issue of scrip to the amount of \$5,000 to complete the addition of a portion of the town of Wakefield to the system. This scrip will be issued early in 1898.

Metropolitan Water Loan.

Under authority of chapter 488, Acts of 1895, additional scrip has been issued to continue the work of the Metropolitan Water Board, to the amount of \$6,000,000, making the total issue of scrip to Dec. 31, 1897, \$13,000,000. These bonds were sold at a substantial premium, which has been put into the sinking fund. The expenditures up to date have been \$8,841,684.10. The total loan authorized for this great enterprise is \$27,000,000.

State Highway Loan.

Under authority of chapter 481 of the Acts of the year 1896, an additional issue of scrip has been made for the

construction of State highways, amounting to \$700,000, bearing interest at the rate of $3\frac{1}{2}$ per cent. per annum, due in 1927, making a total issue of scrip for highway purposes of \$2,000,000. The law provided for an expenditure of \$600,000 in 1897, leaving \$200,000 of the amount authorized to commence the year 1898.

The act authorizing the building of State highways provides that "one-quarter of any money expended under the provisions of this act in any county for a highway, with interest on said quarter at the rate of 3 per cent. per annum, shall be repaid by said county to the Commonwealth, in such reasonable sums and at such times within six years thereafter as said commission, with the approval of the State Auditor, shall determine, taking into consideration the financial condition of the county." In accordance with this act, the State Highway Commission have made up their assessment on the various counties in the State, and they have been submitted to the State Auditor, who has approved them, and the counties are paying the assessments into the treasury of the Commonwealth. The amount received in 1897, including interest, was \$114,471.73. The law provides for the amounts so paid being credited to the loan to be used by the commission as a part of the amount authorized to be expended. The act of 1897 authorized \$800,000; only \$700,000 was issued, the balance coming from payments made by various counties. The expenditures to date are:—

1894,	.	.	.	.	.	.	.	.	.	\$93,314	27
1895,	.	.	.	.	.	.	.	.	.	542,335	95
1896,	.	.	.	.	.	.	.	.	.	504,753	62
1897,	.	.	.	.	.	.	.	.	.	507,456	35

State House Loan, 1901.

There has been no addition during the present year to the scrip issued to pay for land purchased and for the land and buildings taken for the construction of the State House and for putting into shape what is known as the State House Park, as well as for furnishing. The total amount issued is \$2,335,000. There has been received in addition, from income on investments, rents of houses, sales of old material,

etc., authorized by chapter 409, Acts of 1890, the sum of \$15,925.81, which, added to the amount of the loan, makes available up to Jan. 1, 1898, \$2,350,925.81; of which there has been expended the sum of \$2,260,843.07, leaving an amount now available of \$90,072.84.

State House Construction Loan.

Under authority of chapter 489 of the Acts of 1897, scrip was issued to the amount of \$125,000 to complete the State House extension. It was issued bearing interest at the rate of 3 per cent. per annum, and is due in 1917. This makes the total issue on this account to Jan. 1, 1898, \$3,175,000. Of this amount there has been expended the sum of \$3,144,-367.52, leaving a balance of \$30,632.48.

During the year the Bulfinch portion of the State House has been restored and furnished, and is now occupied by the Senate and the Governor and Council; and very soon the entire building will be occupied. The scrip issued for this purpose was \$375,000, and, by authority of chapter 470 of the Acts of 1897, \$100,000 of this amount was used for furnishing the building. The total amount expended to date is \$198,170.04, leaving a balance on hand of \$176,829.96.

Owing to the occupancy of that portion of the extension to be fitted up as a "Memorial Hall" by the Senate of 1897, work on this portion of the building has been necessarily delayed, but work has now commenced upon it. The scrip issued for this purpose was \$250,000, of which there has been expended \$60,212.01, leaving a balance on hand of \$189,-787.99.

The following is a summary of the loans authorized for the construction of the State House up to Jan. 1, 1898:—

Loans for land and buildings and furnishing, .	\$2,335,000 00
Finishing Memorial Hall,	250,000 00
Construction of the building,	3,175,000 00
Income on investments, etc.,	15,925 81
Restoration of the Bulfinch State House, so-called,	375,000 00
	<hr/>
	\$6,150,925 81

The expenditures to Jan. 1, 1898, on these accounts have been : —

Land and buildings, including furnishing, . . .	\$2,260,813 07
Finishing Memorial Hall,	60,212 01
Restoration of the Bulfinch State House, . . .	198,170 04
Cost of building,	3,144,367 52
Total to Jan. 1, 1898,	<u>\$5,663,592 64</u>

MATURITY OF THE DEBT.

The debt not yet due, with the dates of maturity, is shown in the following statement : —

1900,	\$3,618,729 40
1901,	2,335,000 00
1909,	2,500,000 00
1913,	5,000,000 00
1915,	850,000 00
1916,	625,000 00
1917,	125,000 00
1918,	830,000 00
1920,	1,355,000 00
1921,	95,000 00
1922,	100,000 00
1923,	5,110,000 00
1924,	700,000 00
1925,	460,000 00
1927,	845,000 00
1930,	5,910,000 00
1934,	1,800,000 00
1935,	13,800,000 00
1936,	2,600,000 00
1937,	2,900,000 00
	<u>\$51,558,729 40</u>
Worcester Lunatic Hospital, due 1896, and unpaid,	5,000 00
	<u>\$51,563,729 40</u>

SINKING FUNDS.

The transactions on account of the several sinking funds show the following aggregates during the year : —

Amount of sinking fund Jan. 1, 1897,	\$13,458,574 04
Increase during the year,	954,319 26
	<u>\$14,412,893 30</u>
Decreased by payment of the funded debt,	523,000 00
Total sinking funds Jan. 1, 1898,	<u>\$13,889,893 30</u>

The increase came from the following sources :—

Revenue abolition grade crossings loan sinking fund,	\$69,787 00
Revenue Medfield Insane Asylum loan sinking fund,	16,994 00
Revenue metropolitan parks loan sinking fund,	8,350 00
Premium harbor improvement loan sinking fund,	34,690 00
Premium Medfield Insane Asylum loan sinking fund,	1,488 00
Premium metropolitan water loan sinking fund,	107,834 06
Premium State highway loan sinking fund,	41,587 00
Assessment from cities for armories,	27,224 25
Assessment from cities and towns for the metropolitan system of sewerage,	74,639 94
Assessment from loan for metropolitan parks loan sinking fund,	77,687 80
	<hr/>
	\$455,277 05
Income from investments,	499,042 21
	<hr/>
Increase during the year, as before stated,	\$954,319 26

The following table exhibits, in convenient form for ready reference, the total public debt, the maturity of the last instalment of each loan, and the amount of the sinking funds which secure the payment thereof :—

	Maturity of Last Instalment.	Amount of Loan.	Sinking Funds.
Abolition of grade crossings loan,	1923	\$5,000,000 00	\$374,690 68
Armory loan,	1927	1,460,000 00	332,711 24
Boston, Hartford & Erie Railroad loan,	1900	3,618,729 40	3,627,017 84
Fitchburg Railroad securities loan,	1913	5,000,000 00	5,000,000 00
Harbor improvement loan sinking fund,	1937	500,000 00	38,858 85
Massachusetts Hospital for Consumptives loan,	1925	150,000 00	} 19,220 98
Massachusetts Hospital for Epileptics loan,	1925	160,000 00	
Worcester Lunatic Hospital loan,	1896	5,000 00	
Metropolitan water loan,	1935	13,000,000 00	
Medfield Insane Asylum loan,	1927	1,025,000 00	183,346 06
Metropolitan parks loan,	1937	4,700,000 00	} 192,070 16
Metropolitan parks loan, series two,	1937	2,100,000 00	
Metropolitan sewerage loan,	1930	5,910,000 00	226,762 59
Metropolitan sewerage loan, Neponset system,	1935	800,000 00	2,529 78

	Maturity of Last Instalment.	Amount of Loan.	Sinking Funds.
State highway loan,	1927	\$2,000,000 00	\$188,946 53
State House loan, 1901, . . .	1901	2,335,000 00	} 2,749,269 64
State House construction loan,	1917	3,175,000 00	
State House construction loan, Memorial Hall,	1916	250,000 00	
State House construction loan, Bulfinch front,	1916	375,000 00	
		\$51,563,729 40	\$13,889,893 30

RECAPITULATION.

Total funded debt,	\$51,563,729 40
Less armory, Fitchburg Railroad securities, metropolitan sewerage, metropolitan parks and metropolitan water loans,	31,920,000 00
	\$19,643,729 40
Amount of sinking funds for redemption of the above, exclusive of the armory, Fitchburg Railroad securities, metropolitan sewerage, metropolitan parks and metro- politan water loan sinking funds,	7,181,350 58
Net debt,	\$12,462,378 82
Net debt Jan. 1, 1895,	\$4,377,663 19
Net debt Jan. 1, 1896,	6,140,380 10
Net debt Jan. 1, 1897,	10,766,648 02
Net debt Jan. 1, 1898,	12,462,378 82

TROY & GREENFIELD RAILROAD LOAN.

On Sept. 1, 1897, the last instalment of scrip issued for building the Troy & Greenfield Railroad and Hoosac Tunnel, amounting to \$370,000, became due, and was paid from the sinking fund, closing the expenses on account of this great enterprise.

There still remain outstanding 659 shares of stock of the old Troy & Greenfield Railroad Company, which the Commonwealth is authorized to buy at \$8 a share.

The transactions in 1897 were as follows:—

Net cost to Jan. 1, 1897,	\$28,837,896 64
Add payments for interest in 1897,	18,500 00
Net cost Jan. 1, 1898,	\$28,856,396 64

The sinking fund being more than enough to pay the scrip referred to, the balance, amounting to \$78,745 35, was, under authority of chapter 259 of the Acts of the year 1891, transferred to the State House loans sinking fund. The total interest paid on the scrip issued for expenses of this enterprise amounts, on Jan. 1, 1898, to the sum of \$14,762,-033.52.

Chapter 259, Acts of 1891, provides that “ whenever the accumulations of any of the sinking funds of the Commonwealth are sufficient to extinguish at maturity the indebtedness which such fund was established to pay, the subsequent accumulations of such fund may be added by the Treasurer and Receiver-General to any of the sinking funds which are not sufficient to meet the indebtedness for which they were established.” By authority of this act the Treasurer and Receiver-General has made the following transfers : —

From Boston, Hartford & Erie R.R. sinking fund, to the	
State House loans sinking fund,	\$88,215 65
Abolition grade crossings loan sinking fund,	45,000 00
Troy & Greenfield Railroad loan sinking fund to	
the State House loans sinking fund,	78,747 35
	<hr/>
Total,	\$211,963 00

OTHER RESOURCES.

Other resources pledged for the payment of the public debt are as follows, viz. : —

Stock of the Fitchburg Railroad Company, par value,	\$5,000,000 00
Land of Boston Harbor, estimated,	2,000,000 00
	<hr/>
	\$7,000,000 00

These two amounts appear as a part of the resources in Statements X. and XI. A list of the property belonging to the Commonwealth which is used for its various departments — boards, commissions, prisons, hospitals, schools, etc., and yields no income — will be found at the end of this report.

TRUST FUNDS.

The statute prescribing the manner and form of the Auditor's report requires a statement of the funds held in trust by the Commonwealth. These funds amount in the aggregate to \$14,020,388.68, and are given in detail in Statement XIV.

The funds are as follows :—

Abolition of grade crossings loan fund,	\$954,313 63
Armory loan fund,	13,214 02
Commonwealth's flats improvement fund,	106,801 38
Board of Registration in Dentistry fund,	628 61
Board of Registration in Medicine fund,	3,563 53
Board of Registration in Pharmacy fund,	433 62
Harbor compensation fund,	234,861 24
Harbor improvement loan fund,	498,938 76
Massachusetts school fund,	4,070,548 14
Massachusetts Hospital for Consumptives loan fund, . .	15,204 01
Massachusetts Hospital for Epileptics loan fund, . .	23,860 54
Massachusetts volunteers' fund,	46,444 64
Medfield Insane Asylum loan fund,	7,646 04
Metropolitan parks loan fund,	926,037 44
Metropolitan parks loan fund, series two,	1,251,956 84
Metropolitan parks loan fund, Charles River,	174,202 47
Metropolitan sewerage loan fund,	81,092 96
Metropolitan sewerage loan fund, Neponset system, . .	112,204 93
Metropolitan water loan fund,	4,169,712 66
Rogers book fund,	1,000 00
State House construction loan fund,	30,632 48
State House construction loan fund, Bulfinch front, . .	176,829 96
State House construction loan fund, Memorial Hall, . .	189,787 99
State House loan fund, 1901,	90,082 74
State highway loan fund,	467,714 70
Technical educational fund, Commonwealth's grant, . .	141,575 35
Technical educational fund, United States grant, . .	219,000 00
Todd normal school fund,	12,100 00
Total trust funds,	\$14,020,388 68
Add market value above par,	300,000 00
Total,	\$14,320,388 68

The following table exhibits in convenient form the amount of cash and the investments belonging to each of the sinking and trust funds. The same information will be found differently arranged in Statements Nos. XI. and XIV.

Statement showing the Amount of Cash and the Investments of Each of the Sinking and Trust Funds.

TITLE OF FUND.	Cash.	State Securities.	County, City and Town Securities.	Railroad Bonds.	Total Fund.
SINKING FUNDS.					
Abolition grade crossings loan sinking fund,	\$177,940 68	-	\$176,750 00	\$20,000 00	\$374,690 68
Armory loan sinking fund,	135,261 24	-	147,450 00	-	332,711 24
Boston, Hartford & Erie Railroad loan sinking fund,	290,132 32	\$1,253,610 40	2,083,275 12	-	3,627,017 84
Fitchburg Railroad securities loan sinking fund,	-	-	-	5,000,000 00	5,000,000 00
Harbor improvement loan sinking fund,	38,858 85	-	-	-	38,858 85
Medfield Insane Asylum loan sinking fund,	54,146 06	-	59,200 00	70,000 00	183,346 06
Metropolitan parks loan sinking fund,	61,370 16	-	130,700 00	-	192,070 16
Metropolitan sewerage loan sinking fund,	145,394 59	-	81,368 00	-	226,762 59
Metropolitan sewerage, Neponset valley, loan sinking fund,	2,529 73	-	-	-	2,529 73
Metropolitan water loan sinking fund,	16,619 00	-	937,850 00	-	954,469 00
Prison and hospital loan sinking fund,	9,220 98	10,000 00	-	-	19,220 98
State highway loan sinking fund,	42,396 53	-	116,550 00	30,000 00	188,946 53
State House loans sinking fund,	306,269 64	-	1,863,000 00	580,000 00	2,749,269 64
Totals,	\$1,280,139 78	\$1,253,610 40	\$6,646,143 12	\$5,700,000 00	\$13,889,893 30
TRUST FUNDS.					
Harbor compensation fund,	\$55,361 24	-	\$179,500 00	-	\$234,861 24
Massachusetts school fund,	67,706 64	-	2,247,841 50	\$1,755,000 00	4,070,548 14
Massachusetts volunteers' fund,	19,444 64	-	27,000 00	-	46,444 64
Rogers book fund,	-	-	1,000 00	-	1,000 00
Technical educational fund, Commonwealth's grant,	13,075 35	-	128,500 00	-	141,575 35
Technical educational fund, United States grant,	-	-	-	219,000 00	219,000 00
Board of Registration in Dentistry fund,	628 61	-	-	-	628 61
Board of Registration in Medicine fund,	3,563 53	-	-	-	3,563 53
Board of Registration in Pharmacy fund,	433 62	-	-	-	433 62
Todd normal school fund,	-	-	12,100 00	-	12,100 00
Abolition grade crossings loan fund,	454,313 63	\$500,000 00	-	-	954,313 63

Statement showing the Amount of Cash and the Investments of Each of the Sinking and Trust Funds — Concluded.

TITLE OF FUND.		Cash.	State Securities.	County, City and Town Securities.	Railroad Bonds.	Total Fund.
TRUST FUNDS — Concluded.						
Armory loan fund,	.	\$13,214 02	-	-	-	\$13,214 02
Commonwealth's debt improvement fund,	.	70,801 38	-	\$36,000 00	-	106,801 38
Massachusetts Hospital for Consumptives loan fund,	.	5,204 01	-	10,000 00	-	15,204 01
Massachusetts Hospital for Epileptics loan fund,	.	23,860 54	-	-	-	23,860 54
Medfield Insane Asylum loan fund,	.	7,646 04	-	-	-	7,646 04
Metropolitan parks loan fund,	.	926,037 44	-	-	-	926,037 44
Metropolitan sewerage loan fund,	.	81,092 96	-	-	-	81,092 96
Metropolitan water loan fund,	.	1,931,810 66	\$200,000 00	2,037,902 00	-	4,169,712 66
State highway loan fund,	.	467,714 70	-	-	-	467,714 70
State House loan fund, 1901,	.	90,082 74	-	-	-	90,082 74
State House construction loan fund,	.	30,632 48	-	-	-	30,632 48
State House construction loan fund, Bulfinch front,	.	176,829 96	-	-	-	176,829 96
State House construction loan fund, Memorial Hall,	.	189,787 99	-	-	-	189,787 99
Harbor Improvement loan fund,	.	498,938 76	-	-	-	498,938 76
Metropolitan parks loan fund, series two,	.	1,261,956 84	-	-	-	1,261,956 84
Metropolitan parks loan fund, Charles River,	.	174,202 47	-	-	-	174,202 47
Metropolitan sewerage, Neponset valley, loan fund,	.	112,204 93	-	-	-	112,204 93
Totals,	.	\$6,666,545 18	\$700,000 00	\$4,679,843 50	\$1,974,000 00	\$14,020,388 68

RECAPITULATION.

Sinking funds,	.	\$1,280,139 78	\$1,265,610 40	\$5,646,143 12	\$5,700,000 00	\$13,889,893 30
Trust funds,	.	6,666,545 18	700,000 00	4,679,843 50	1,974,000 00	14,020,388 68
Totals,	.	\$7,946,684 96	\$1,965,610 40	\$10,325,986 62	\$7,674,000 00	\$27,910,281 98

OTHER FUNDS.

There are certain funds in the hands of the trustees of the institutions for whose benefit the funds were established.

The amount of these funds, respectively, is taken from the report of the treasurer thereof, and shows their condition at the close of the financial year, Sept. 30, 1897.

The funds are as follows : —

Lyman fund,	\$64,563 49
Industrial School fund,	1,887 42
Mary Lamb fund,	2,235 87
Fay fund,	1,020 00
Total,	<u>\$69,206 78</u>

AGGREGATES.

Sinking funds Dec. 31, 1897,	\$13,389,893 30
Trust funds Dec. 31, 1897,	14,020,388 68
Other funds,	69,206 78
Total funds,	<u>\$27,979,488 76</u>
Add market value above par,	900,000 00
Land, etc., pledged for the payment of the debt,	7,000,000 00
Grand total,	<u>\$35,879,488 76</u>

TRUST DEPOSITS.

The aggregate amount of the trust deposits belonging to the Cape Cod Ship Canal Company and certain beneficiary associations is \$3,892,087.85.

Full information in regard to the deposits of these corporations will be found in Statement No. XV.

The statistical tables showing the transactions on account of funds, and the debt of the Commonwealth, are arranged under the following statements : —

No. VIII. Receipts and payments on account of funds.

IX. Investments of the funds, etc., including details of the transactions thereof in 1897.

X. Resources and liabilities.

XI. Resources in detail.

XII. Debts and liabilities in detail.

XIII. Funds, the income of which is specifically appropriated.

XIV. Trust funds, etc., in detail.

XV. Trust deposits in detail.

Statement VIII. — Receipts and Payments

RECEIPTS ON ACCOUNT OF FUNDS.

Detail			
	Cash on hand Jan. 1, 1897,		\$7,180,918 22
379	Abolition of grade crossings loan sinking fund, . . .	\$177,343 14	
380	Armory loan sinking fund, . . .	340,684 23	
381	Boston, Hartford & Erie Railroad loan sinking fund, . . .	684,259 84	
382	Harbor improvement loan sinking fund, . . .	39,497 85	
383	Medfield Insane Asylum loan sinking fund, . . .	58,682 82	
384	Metropolitan parks loan sinking fund, . . .	132,750 02	
385	Metropolitan sewerage loan sinking fund, . . .	285,576 22	
386	Metropolitan sewerage, Neponset valley, loan sinking fund, . . .	2,529 73	
387	Metropolitan water loan sinking fund, . . .	979,814 97	
388	Prison and hospital loan sinking fund, . . .	161,781 34	
389	State highway loan sinking fund, . . .	85,781 84	
390	State House loans sinking fund, . . .	551,268 23	
391	Troy & Greenfield Railroad loan sinking fund, . . .	435,827 20	
392	Harbor compensation fund, . . .	54,121 78	
392	Income harbor compensation fund, . . .	11,646 97	
393	Massachusetts school fund, . . .	217,200 00	
393	Income Massachusetts school fund, . . .	189,808 71	
393	Support of practice and model schools, . . .	9,832 81	
394	Income Rogers book fund, . . .	35 00	
395	Technical educational fund, Commonwealth's grant, . . .	1,000 00	
395	Income technical educational fund, Commonwealth's grant, . . .	5,400 18	
396	Income technical educational fund, United States grant, . . .	10,950 00	
397	Income Todd normal school fund, . . .	457 62	
398	Abolition of grade crossings loan fund, . . .	596,616 85	
399	Armory loan fund, . . .	120,000 00	
400	Baring Brothers & Co. fund, . . .	120,110 72	
401	Board of Registration in Dentistry fund, . . .	2,600 00	
402	Board of Registration in Medicine fund, . . .	5,920 00	
403	Board of Registration in Pharmacy fund, . . .	2,232 00	
404	Commonwealth's flats improvement fund, . . .	64,350 45	
405	Harbor improvement loan fund, . . .	500,000 00	
405	Premium on harbor improvement loan fund, . . .	35,329 00	
406	Massachusetts Hospital for Consumptives loan fund, . . .	7,006 00	
408	Massachusetts volunteers' fund, . . .	46,385 99	
409	Medfield Insane Asylum loan fund, . . .	94,013 26	
409	Premium on Medfield Insane Asylum loan fund, . . .	1,433 00	
410	Metropolitan parks loan fund, . . .	2,013,411 29	
410	Premium on metropolitan parks loan fund, . . .	224,568 81	
411	Metropolitan parks loan fund, series two, . . .	1,603,947 00	
411	Premium on metropolitan parks loan fund, series two, . . .	126,086 25	
412	Metropolitan parks loan fund, Charles River, . . .	302,339 95	
413	Metropolitan sewerage loan fund, . . .	80,000 00	
413	Premium on metropolitan sewerage loan fund, . . .	5,084 80	
414	Metropolitan sewerage loan fund, Neponset valley, . . .	300,000 00	
414	Premium on metropolitan sewerage loan fund, Neponset valley, . . .	20,340 00	
415	Metropolitan water loan fund, . . .	8,267,336 47	
415	Premium on metropolitan water loan fund, . . .	487,924 60	
416	State highway loan fund, . . .	834,123 39	
416	Premium on State highway loan fund, . . .	41,587 00	
417	State House loan fund, 1901, . . .	1,210 00	
418	State House construction loan fund, . . .	131,764 79	
421	Income Atlas Assurance Company, London, trust deposit, . . .	8,200 00	
422	Income Atlas Accident Assurance Company trust deposit, . . .	240 00	
423	Bay State Beneficiary Association trust deposit, . . .	31,500 00	
423	Income Bay State Beneficiary Association trust deposit, . . .	3,423 87	
424	Boston Elevated Railway Company trust deposit, . . .	300,000 00	
425	Income Boston Mutual Life Association trust deposit, . . .	765 00	
426	Berkshire Health and Accident Association trust deposit, . . .	1,500 00	
426	Income Berkshire Health and Accident Association trust deposit, . . .	75 00	
427	British and Foreign Marine Insurance Company trust deposit, . . .	224,000 00	
427	Income British and Foreign Marine Insurance Company trust deposit, . . .	16,435 38	
	Amount carried forward, . . .		\$7,180,918 22

on Account of Funds for 1897.

PAYMENTS ON ACCOUNT OF FUNDS.

Detail		
379	Abolition of grade crossings loan sinking fund, . . .	\$112,488 81
380	Armory loan sinking fund, . . .	217,056 68
381	Boston, Hartford & Erie Railroad loan sinking fund, . . .	728,984 45
382	Harbor improvement loan sinking fund, . . .	689 00
383	Medfield Insane Asylum loan sinking fund, . . .	11,736 66
384	Metropolitan parks loan sinking fund, . . .	71,700 00
385	Metropolitan sewerage loan sinking fund, . . .	94,909 76
387	Metropolitan water loan sinking fund, . . .	1,119,056 87
388	Prison and hospital loan sinking fund, . . .	163,000 00
389	State highway loan sinking fund, . . .	53,622 41
390	State House loans sinking fund, . . .	363,769 20
391	Troy & Greenfield Railroad loan sinking fund, . . .	448,747 35
392	Harbor compensation fund, . . .	5,675 00
392	Income harbor compensation fund, . . .	3,019 51
393	Massachusetts school fund, . . .	205,200 00
393	Income Massachusetts school fund:—	
	Secretary Board of Education, . . . \$4,500 00	
	Support of normal schools, . . . 87,082 27	
	Teachers' institutes, . . . 1,984 70	
	Massachusetts Teachers' Association, . . . 299 87	
	County Teachers' Association, . . . 300 00	
	Cities and towns, . . . 86,968 65	
	Towns for teachers, . . . 4,117 84	
	Interest on purchases, . . . 1,536 02	
		186,758 85
393	Support of practice and model schools, . . .	9,832 81
394	Income Rogers book fund, . . .	49 77
395	Income technical educational fund, Commonwealth's grant, . . .	6,737 97
396	Income technical educational fund, United States grant, . . .	10,950 00
397	Income Todd normal school fund, . . .	457 62
398	Abolition of grade crossings loan fund, . . .	1,822,737 06
399	Armory loan fund, . . .	146,384 52
400	Baring Brothers & Co fund, . . .	124,097 46
401	Board of Registration in Dentistry fund, . . .	2,518 40
402	Board of Registration in Medicine fund, . . .	4,914 58
403	Board of Registration in Pharmacy fund, . . .	2,187 72
404	Commonwealth's state improvement fund, . . .	27,108 68
405	Harbor improvement loan fund, . . .	1,061 24
406	Premium on harbor improvement loan fund, . . .	35,329 00
406	Massachusetts Hospital for Consumptives loan fund, . . .	91,719 38
407	Massachusetts Hospital for Epileptics loan fund, . . .	58,350 87
408	Massachusetts volunteers' fund, . . .	27,234 63
409	Medfield Insane Asylum loan fund, . . .	87,222 77
409	Premium on Medfield Insane Asylum loan fund, . . .	1,483 00
410	Metropolitan parks loan fund, . . .	1,446,055 13
410	Premium on metropolitan parks loan fund, . . .	134,878 95
411	Metropolitan parks loan fund, series two, . . .	511,047 63
411	Premium on metropolitan parks loan fund, series two, . . .	34,011 70
412	Metropolitan parks loan fund, Charles River, . . .	128,737 48
413	Metropolitan sewerage loan fund, . . .	65,980 71
413	Premium on metropolitan sewerage loan fund, . . .	5,084 80
414	Metropolitan sewerage loan fund, Neponset valley, . . .	311,337 88
414	Premium on metropolitan sewerage loan fund, Neponset valley, . . .	20,940 00
415	Metropolitan water loan fund, . . .	8,490,248 16
415	Premium on metropolitan water loan fund, . . .	487,924 60
416	State highway loan fund, . . .	507,714 85
416	Premium on State highway loan fund, . . .	41,587 00
417	State House loan fund, 1901, . . .	301,130 80
418	State House construction loan fund, . . .	158,101 67
419	State House construction loan fund, Memorial Hall, . . .	46,734 26
420	State House construction loan fund, Bulfinch front, . . .	185,414 14
421	Income Atlas Assurance Company, London, trust deposit, . . .	8,200 00
423	Bay State Beneficiary Association trust deposit, . . .	31,500 00
423	Income Bay State Beneficiary Association trust deposit, . . .	5,880 03
424	Boston Elevated Railway Company trust deposit, . . .	300,000 00
	Amount carried forward, . . .	\$19,462,736 62

Statement VIII. — Receipts and Payments

RECEIPTS ON ACCOUNT OF FUNDS — *Continued.*

Detail	Amount brought forward,		\$7,180,913 22
429	Employers' Liability Assurance Corporation, Limited, of London, England, trust deposit,	\$30,000 00	
429	Income Employers' Liability Assurance Corporation, Limited, of London, England, trust deposit,	5,962 50	
430	Equitable Accident Insurances Association, trust deposit,	12,200 00	
430	Income Equitable Accident Insurance Association trust deposit,	378 00	
431	Father Mathew Fraternal Accident Association trust deposit,	1,000 00	
431	Income Father Mathew Fraternal Accident Association trust deposit,	29 00	
432	Frankfort Marine Accident and Plate Glass Insurance Company trust deposit,	200,000 00	
432	Income Frankfort Marine Accident and Plate Glass Insurance Company trust deposit,	6,069 00	
433	Greenfield Life Association of Greenfield trust deposit,	14,076 00	
433	Income Greenfield Life Association of Greenfield trust deposit,	202 00	
434	Income John Hancock Life Insurance Company trust deposit,	3,500 00	
435	Income Ideal Benefit Association trust deposit,	40 00	
436	Income London Assurance Corporation trust deposit,	3,500 00	
437	Massachusetts Benefit Life Association trust deposit,	76,000 00	
437	Income Massachusetts Benefit Life Association trust deposit,	8,652 00	
438	Massachusetts Mutual Accident Association,	4,000 00	
438	Income Massachusetts Mutual Accident Association trust deposit,	415 00	
439	Income Massachusetts National Life Association trust deposit,	100 00	
440	Income Masons' Fraternal Accident Association trust deposit,	608 00	
441	Masonic Equitable Accident Association of the World trust deposit,	2,500 00	
441	Income Masonic Equitable Accident Association of the World trust deposit,	477 50	
442	Income Masonic Casualty Company trust deposit,	40 00	
443	Income Magdeburg Fire Insurance Company trust deposit,	8,000 00	
444	Merchants' and Manufacturers' Life Association trust deposit,	7,000 00	
444	Income Merchants' and Manufacturers' Life Association trust deposit,	208 00	
445	Mercantile Mutual Accident Association trust deposit,	500 00	
445	Income Mercantile Mutual Accident Association trust deposit,	305 00	
446	Minnesota Savings Fund and Investment Company trust deposit,	25,280 28	
447	National Assurance Company, Ireland, trust deposit,	20,000 00	
447	Income National Assurance Company, Ireland, trust deposit,	8,170 00	
448	New England Benefit Association trust deposit,	500 00	
448	Income New England Benefit Association trust deposit,	12 50	
449	New England Mutual Accident Association trust deposit,	2,200 00	
449	Income New England Mutual Accident Association trust deposit,	825 00	
450	New England Commercial Travellers' Association trust deposit,	1,000 00	
450	Income New England Commercial Travellers' Association trust deposit,	855 00	
451	Income New England Mutual Life Insurance Company trust deposit,	4,000 00	
452	Income New England Burglary Insurance Company trust deposit,	4,040 00	
	Amount carried forward,		\$7,180,913 22

on Account of Funds for 1897.

PAYMENTS ON ACCOUNT OF FUNDS — *Continued.*

Detail	Amount brought forward,	\$19,462,736 62
426 Berkshire Health and Accident Association trust deposit,	2,500 00	
426 Income Berkshire Health and Accident Association trust deposit,	316 25	
427 British and Foreign Marine Insurance Company trust deposit,	224,000 00	
427 Income British and Foreign Marine Insurance Company trust deposit,	15,435 38	
428 Cape Cod Ship Canal Company trust deposit,	71,000 00	
429 Employers' Liability Assurance Corporation, Limited, of London, England, trust deposit,	30,000 00	
429 Income Employers' Liability Assurance Corporation, Limited, of London, England, trust deposit,	5,962 50	
430 Equitable Accident Insurance Association trust deposit,	12,200 00	
430 Income Equitable Accident Insurance Association trust deposit,	268 00	
431 Father Mathew Fraternal Accident Association trust deposit,	1,000 00	
431 Income Father Mathew Fraternal Accident Association trust deposit,	200 00	
432 Frankfort Marine Accident and Plate Glass Insurance Company trust deposit,	200,000 00	
432 Income Frankfort Marine Accident and Plate Glass Insurance Company trust deposit,	6,000 00	
433 Greenfield Life Association of Greenfield trust deposit,	14,076 00	
433 Income Greenfield Life Association of Greenfield trust deposit,	239 50	
434 Income John Hancock Life Insurance Company trust deposit,	3,500 00	
436 Income London Assurance Corporation trust deposit,	3,500 00	
437 Massachusetts Benefit Life Association trust deposit,	76,000 00	
437 Income Massachusetts Benefit Life Association trust deposit,	9,366 75	
438 Massachusetts Mutual Accident Association,	4,000 00	
438 Income Massachusetts Mutual Accident Association,	415 00	
441 Masonic Equitable Accident Association of the World trust deposit,	2,500 00	
441 Income Masonic Equitable Accident Association of the World trust deposit,	590 00	
443 Income Magdeburg Fire Insurance Company trust deposit,	3,000 00	
444 Merchants' and Manufacturers' Life Association trust deposit,	4,000 00	
445 Mercantile Mutual Accident Association trust deposit,	500 00	
445 Income Mercantile Mutual Accident Association trust deposit,	160 00	
446 Minnesota Savings Fund and Investment Company trust deposit,	25,280 28	
447 Income National Assurance Company, Ireland, trust deposit,	8,170 00	
449 New England Mutual Accident Association trust deposit,	2,200 00	
449 Income New England Mutual Accident Association trust deposit,	825 00	
450 New England Commercial Travellers' Association trust deposit,	1,000 00	
450 Income New England Commercial Travellers' Association trust deposit,	1,000 00	
451 Income New England Mutual Life Insurance Company trust deposit,	4,000 00	
452 Income New England Burglary Insurance Company trust deposit,	4,040 00	
453 Income Reliance Marine Insurance Company trust deposit,	875 00	
454 Income Royal Exchange Assurance Company, London, England, trust deposit,	7,500 00	
455 Security Savings and Loan Association trust deposit,	638 64	
456 Income Supreme Council American Legion of Honor trust deposit,	17,125 00	
Amount carried forward,	\$20,231,119 92	

Statement VIII. — Receipts and Payments

RECEIPTS ON ACCOUNT OF FUNDS — *Concluded.*

Detail	Amount brought forward,		\$7,180,918 22
453	Income Rellance Marine Insurance Company trust deposit,	\$875 00	
454	Income Royal Exchange Assurance Company, London, England, trust deposit,	7,500 00	
455	Security Savings and Loan Association trust deposit,	638 64	
456	Income Supreme Council American Legion of Honor trust deposit,	17,125 00	
457	Income State Mutual Life Assurance Company trust deposit,	6,000 00	
458	Springfield Mutual Life Association trust deposit,	2,000 00	
459	Income Thames and Mersey Marine Insurance Company trust deposit,	6,000 00	
460	Income Thuringia Insurance Company trust deposit,	8,000 00	
461	Income Union Marine Insurance Company trust deposit,	14,000 00	
461	Income Union Marine Insurance Company trust deposit,	5,184 49	
462	United Order of the Golden Lion trust deposit,	50,000 00	
462	Income United Order of the Golden Lion trust deposit,	2,000 00	
463	United States Indemnity Society trust deposit,	1,000 00	
463	Income United States Indemnity Society trust deposit,	20 00	
464	Income Worlds Accident Insurance Company trust deposit,	60 00	
			21,579,803 28
	Total,		\$28,760,721 50

on Account of Funds for 1897.

PAYMENTS ON ACCOUNT OF FUNDS — *Concluded.*

	<i>Amount brought forward,</i>	\$20,231,119 92	
457	Income State Mutual Life Insurance Company trust deposit,	6,000 00	
458	Springfield Mutual Life Association trust deposit,	2,000 00	
459	Income Thames and Mersey Marine Insurance Company trust deposit,	6,000 00	
460	Income Thuringia Insurance Company trust deposit,	8,000 00	
461	Union Marine Insurance Company trust deposit,	28,000 00	
461	Income Union Marine Insurance Company trust deposit,	5,134 49	
462	United Order of the Golden Lion trust deposit,	50,000 00	
462	Income United Order of the Golden Lion trust deposit,	2,000 00	
463	United States Indemnity Society trust deposit,	1,000 00	
	Cash on hand Jan. 1, 1898,		\$20,364,254 41
			8,396,467 09
	 Total,		 \$28,760,721 50

STATEMENT IX.

Sinking Funds.

DETAILS 379.

STATEMENT No. IX.

DETAILS No. 379.

ABOLITION OF GRADE CROSSINGS LOAN SINKING FUND.

[Acts 1890, chap. 428; 1893, chap. 424; 1894, chaps. 216, 467 and 545; 1895, chap. 439.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,		\$39,925 06
City of Gloucester note,	\$1,000 00	
Town of Foxborough note,	1,500 00	
of Rutland (Vt.) notes,	20,000 00	
Amount of appropriation, in part,	69,787 00	
Boston, Hartford & Erie Railroad sinking fund, surplus,	45,000 00	
Income Troy & Greenfield Railroad Sinking fund, balance of income,	181 08	
		137,418 08
Total receipts,		\$177,343 14
Cash on hand Jan. 1, 1897,		113,086 35
		\$290,429 49
PAYMENTS.		
Town of Abington bonds,		\$1,000 00
of Arlington bonds,		21,000 00
of Athol bonds,		2,000 00
of Attleborough bonds,		20,000 00
of Easthampton notes,		7,300 00
of Foxborough bonds,		7,000 00
of Rutland (Vt.) notes,		20,000 00
of Stoneham bonds,		12,000 00
of Wakefield bonds,		15,000 00
Premium on metropolitan water loan fund, to correct error,		6,963 20
Loan fund, to correct entry Nov. 11, 1895,		225 61
Total payments,		\$112,488 81
Cash on hand Jan. 1, 1898,		177,940 68
		\$290,429 49
PRESENT INVESTMENTS.		
City of Fall River bonds,	\$15,000 00	
of Gloucester notes,	4,000 00	
Town of Abington bonds,	1,000 00	
of Arlington bonds,	21,000 00	
Amount carried forward,	\$41,000 00	

STATEMENT IX.

Sinking Funds.

DETAILS 380.

ABOLITION OF GRADE CROSSINGS LOAN SINKING FUND—
Concluded.

<i>Amount brought forward,</i>	\$41,000 00	
• Town of Athol bonds,	2,000 00	
of Attleborough bonds,	20,000 00	
of Easthampton notes,	7,300 00	
of Foxborough bonds,	7,000 00	
of North Brookfield notes,	20,000 00	
of Saugus notes,	1,450 00	
of Stoneham bonds,	33,000 00	
of Wakefield bonds,	45,000 00	
		\$176,750 00
Boston & Albany Railroad bonds,		20,000 00
		\$196,750 00
Cash on hand Jan. 1, 1898,		177,940 68
Total fund,		\$374,690 68

DETAILS No. 380.

ARMORY LOAN SINKING FUND.

[Acts 1888, chap. 384; 1893, chap. 367; 1894, chap. 211; 1895, chap. 465.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,		\$17,459 98
City of Lynn bonds,	\$15,000 00	
of New Bedford bonds,	3,000 00	
of Newton bonds,	2,000 00	
of North Adams notes,	15,000 00	
of Somerville bonds,	12,000 00	
of Waltham bonds,	1,000 00	
Town of Braintree bonds,	17,000 00	
of Canton notes,	33,000 00	
of Foxborough notes,	5,500 00	
of Meriden (Ct.) bonds,	6,000 00	
of Uxbridge bonds,	27,000 00	
of Whately notes,	1,500 00	
of Wilmington notes,	16,000 00	
State of New Hampshire bonds,	2,000 00	
Boston & Albany Railroad bonds,	20,000 00	
Blake Brothers & Co., for Armory Loan bonds,	80,000 00	
Boston Elevated Railway Company, for Armory Loan bonds,	40,000 00	
		296,000 00
<i>Amount carried forward,</i>		\$313,459 98

STATEMENT IX.

Sinking Funds.

DETAILS 380.

ARMORY LOAN SINKING FUND — *Concluded.*

<i>Amount brought forward,</i>		\$313,459 98
Boston, assessment,	\$12,623 15	
Fall River, assessment,	3,208 61	
Fitchburg, assessment,	1,178 10	
Lawrence, assessment,	1,925 16	
Lowell, assessment,	1,764 29	
Lynn, assessment,	2,126 18	
Springfield, assessment,	2,303 70	
Worcester, assessment,	2,095 06	
		27,224 25
Total receipts,		\$340,684 23
Cash on hand Jan. 1, 1897,		11,633 69
		\$352,317 92
PAYMENTS.		
Town of Bridgewater notes,		\$2,500 00
of Canton notes,		28,000 00
of Foxborough notes,		12,500 00
of Needham bonds,		28,000 00
of Rockland notes,		10,000 00
of Wilmington notes,		16,000 00
Armory Loan bonds,		120,000 00
Income of the fund over investment,		56 68
Total payments,		\$217,056 68
Cash on hand Jan. 1, 1898,		135,261 24
		\$352,317 92
PRESENT INVESTMENTS.		
City of Brockton bonds,	\$16,500 00	
of North Adams notes,	33,000 00	
of Somerville bonds,	12,000 00	
Town of Avon bonds,	17,000 00	
of Braintree note,	2,000 00	
of Bridgewater notes,	2,500 00	
of Canton note,	10,000 00	
of Foxborough notes,	7,000 00	
of Lancaster bonds,	5,000 00	
of Leicester bonds,	13,000 00	
of Needham bonds,	41,500 00	
of North Attleborough notes,	10,000 00	
of Revere notes,	6,000 00	
of Rockland note,	10,000 00	
of Saugus note,	450 00	
of Whately note,	3,500 00	
of Wilmington note,	8,000 00	
		\$197,450 00
Cash on hand Jan. 1, 1898,		135,261 24
Total fund,		\$332,711 24

STATEMENT IX.

Sinking Funds.

DETAILS 381.

DETAILS No. 381.

BOSTON, HARTFORD & ERIE RAILROAD LOAN SINKING FUND.

[Acts 1867, chap. 284; 1869, chap. 450; 1882, chap. 240.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,		\$143,729 84
City of Biddeford (Me.) bonds,	\$20,000 00	
of Brockton bonds,	5,500 00	
of Brockton notes,	6,100 00	
of Chelsea notes,	15,000 00	
of Fitchburg bonds,	1,500 00	
of Fitchburg notes,	50,000 00	
of Gloucester notes,	45,000 00	
of Hartford (Ct.) bonds,	13,000 00	
of Holyoke notes,	10,000 00	
of Lewiston (Me.) bonds,	1,000 00	
of Lowell bonds,	22,000 00	
of Malden bonds,	1,200 00	
of North Adams notes,	18,500 00	
of Northampton notes,	12,500 00	
of Quincy bonds,	27,480 00	
of Quincy notes,	3,000 00	
of Somerville bonds,	43,000 00	
of Springfield bonds,	1,000 00	
of Waltham bonds,	10,000 00	
Town of Ashland bonds,	1,000 00	
of Athol notes,	1,200 00	
of Auburn (Me.) bonds,	5,000 00	
of Avon bonds,	1,000 00	
of Avon notes,	500 00	
of Ayer notes,	2,800 00	
of Blandford notes,	500 00	
of Boxborough notes,	500 00	
of Bradford bonds,	3,000 00	
of Braintree notes,	2,000 00	
of Brookfield notes,	1,700 00	
of Brookline bonds,	1,000 00	
of Canton notes,	5,000 00	
of Clinton notes,	1,250 00	
of Cottage City notes,	1,000 00	
of Dartmouth notes,	5,000 00	
of Easthampton notes,	2,500 00	
of Essex notes,	1,000 00	
of Foxborough bonds,	2,500 00	
of Granville notes,	1,000 00	
of Greenfield bonds,	5,000 00	
of Huntington notes,	1,000 00	
of Hyde Park bonds,	2,000 00	
of Leicester bonds,	7,000 00	
<i>Amounts carried forward,</i>	\$360,230 00	\$143,729 84

STATEMENT IX.

Sinking Funds.

DETAILS 381.

BOSTON, HARTFORD & ERIE RAILROAD, ETC. — *Continued.*

<i>Amounts brought forward,</i>	\$360,230 00	\$143,729 84
Town of Lenox notes,	3,000 00	
of Lexington notes,	6,000 00	
of Marblehead bond,	500 00	
of Medway notes,	900 00	
of Melrose bonds,	10,000 00	
of Melrose notes,	7,000 00	
of Milford bonds,	7,500 00	
of Millis notes,	1,000 00	
of New Marlborough note,	500 00	
of North Brookfield notes,	10,000 00	
of Reading bonds,	5,000 00	
of Revere notes,	4,000 00	
of Rockland notes,	2,000 00	
of Rutland notes,	1,000 00	
of Saugus notes,	5,000 00	
of Stoughton bonds,	1,000 00	
of Swampscott bonds,	1,000 00	
of Swampscott notes,	4,500 00	
of Uxbridge notes,	2,000 00	
of Wakefield bonds,	1,000 00	
of Warren notes,	900 00	
of Wenham notes,	1,000 00	
of Westborough notes,	3,000 00	
of Westfield bonds,	5,500 00	
of Westfield notes,	5,000 00	
of Williamstown notes,	45,000 00	
of Winthrop notes,	2,000 00	
of Woburn bonds,	2,000 00	
County of Berkshire notes,	5,000 00	
of Dukes County notes,	3,000 00	
of Plymouth notes,	10,000 00	
of Worcester note,	25,000 00	
		540,530 00
Total receipts,		\$684,259 84
Cash on hand Jan. 1, 1897,		334,806 93
		\$1,019,066 77
PAYMENTS.		
City of Gloucester note,		\$2,000 00
of Lowell bonds,		4,000 00
of Lowell notes,		60,000 00
of Quincy note,		2,000 00
of Somerville bonds,		47,000 00
Town of Abington bonds,		3,000 00
of Abington notes,		6,000 00
of Arlington bonds,		1,000 00
<i>Amount carried forward,</i>		\$125,000 00

STATEMENT IX.

Sinking Funds.

DETAILS 381.

BOSTON, HARTFORD & ERIE RAILROAD, ETC. — Continued.

<i>Amount brought forward,</i>		\$125,000 00
Town of Brookline bonds,	5,000 00	
of Duxbury bonds,	75,000 00	
of Framingham notes,	57,000 00	
of Needham note,	1,000 00	
of North Brookfield notes,	10,000 00	
of Reading note,	10,000 00	
of Revere notes,	40,000 00	
of Saugus notes,	10,000 00	
of Sharon bonds,	5,000 00	
of Walpole note,	1,479 12	
of Williamstown notes,	52,000 00	
of Winthrop note,	6,986 00	
County of Bristol note,	40,000 00	
Boston, Hartford & Erie Railroad bonds,	154,754 70	
State House loans sinking fund, portion of surplus,	88,215 65	
Abolition grade crossings loan fund, portion of surplus,	45,000 00	
Income of the fund, over-investment,	2,498 98	
Total payments,	\$728,934 45	
Cash on hand Jan. 1, 1898,	290,132 82	
	\$1,019,066 77	
PRESENT INVESTMENTS.		
City of Bangor (Me.) bonds,	\$2,000 00	
of Boston bonds,	338,000 00	
of Brockton bonds,	40,700 00	
of Brockton notes,	1,500 00	
of Cambridge bonds,	4,000 00	
of Fall River bonds,	40,000 00	
of Fitchburg bonds,	2,000 00	
of Gloucester notes,	8,000 00	
of Holyoke bonds,	100,000 00	
of Holyoke notes,	10,000 00	
of Lewiston (Me.) bond,	500 00	
of Lowell bonds,	28,000 00	
of Lowell notes,	60,000 00	
of Lynn bonds,	21,000 00	
of Malden bond,	1,300 00	
of New Bedford bonds,	37,000 00	
of New Haven (Ct.) bonds,	5,000 00	
of New London (Ct.) bonds,	9,000 00	
of North Adams notes,	86,000 00	
of Northampton notes,	25,000 00	
of Pawtucket (R. I.) bonds,	21,500 00	
of Providence (R. I.) bonds,	57,000 00	
<i>Amount carried forward,</i>	\$847,400 00	

STATEMENT IX.

Sinking Funds.

DETAILS 381.

BOSTON, HARTFORD & ERIE RAILROAD, ETC. — *Continued.*

<i>Amount brought forward,</i>	\$847,400 00
City of Quincy bonds,	55,960 00
of Quincy notes,	3,000 00
of Somerville bonds,	167,500 00
of Springfield bonds,	2,000 00
Town of Abington bonds,	3,000 00
of Abington notes,	6,000 00
of Amherst bonds,	50,000 00
of Arlington bonds,	32,000 00
of Ashland bonds,	2,000 00
of Athol notes,	2,400 00
of Avon bonds,	2,000 00
of Avon notes,	1,000 00
of Blandford notes,	1,500 00
of Bradford bonds,	3,000 00
of Braintree notes,	6,000 00
of Brookfield notes,	2,800 00
of Brookline bonds,	9,500 00
of Canton bonds,	2,000 00
of Clinton notes,	3,750 00
of Cottage City notes,	4,500 00
of Danbury (Ct.) bonds,	75,000 00
of Easthampton notes,	5,000 00
of Essex note,	1,000 00
of Foxborough bonds,	7,500 00
of Framingham notes,	57,000 00
of Granville notes,	7,000 00
of Greenfield bonds,	10,000 00
of Hadley notes,	10,000 00
of Hanover notes,	12,000 00
of Holbrook notes,	2,500 00
of Hull notes,	15,500 00
of Huntington notes,	6,000 00
of Lenox notes,	6,000 00
of Leominster notes,	76,000 00
of Lexington notes,	14,500 00
of Marblehead bonds,	2,000 00
of Mashpee notes,	2,000 00
of Medway notes,	2,300 00
of Melrose bonds,	30,000 00
of Millis notes,	2,000 00
of Natick bonds,	20,000 00
of Needham note,	1,000 00
of New Braintree note,	1,000 00
of North Attleborough bonds,	25,000 00
of North Brookfield notes,	30,000 00
of Reading bonds and notes,	20,000 00
of Revere notes,	76,000 00
of Rockland notes,	6,000 00
of Rutland notes,	2,000 00
<i>Amount carried forward,</i>	\$1,721,610 00

STATEMENT IX.

Sinking Funds.

DETAILS 381.

BOSTON, HARTFORD & ERIE RAILROAD, ETC. — *Concluded.*

<i>Amount brought forward,</i>		\$1,721,610 00	
Town of Saco (Me.) bonds,	5,000 00		
of Saugus bonds,	3,500 00		
of Saugus notes,	10,000 00		
of Sharon bonds,	5,000 00		
of South Hadley notes,	35,000 00		
of Stoughton bonds,	4,000 00		
of Stoughton notes,	10,000 00		
of Swampscott notes,	13,500 00		
of Tolland notes,	3,000 00		
of Uxbridge notes,	6,000 00		
of Walpole notes,	1,479 12		
of Warren notes,	2,700 00		
of Wayland bond,	1,000 00		
of Wellesley notes,	10,000 00		
of Wendell notes,	8,000 00		
of Wenham note,	1,000 00		
of Westborough notes,	21,000 00		
of Westfield bonds,	11,500 00		
of Westfield note,	5,000 00		
of Weymouth notes,	15,000 00		
of Williamstown notes,	32,000 00		
of Winthrop notes,	12,986 00		
County of Berkshire note,	5,000 00		
of Bristol note,	40,000 00		
of Dukes County notes,	5,000 00		
of Plymouth notes,	20,000 00		
of Worcester notes,	75,000 00		
		\$2,083,275 12	
Boston, Hartford & Erie Railroad bonds,		1,253,610 40	
Cash on hand Jan. 1, 1898,		290,132 32	
		\$3,627,017 84	

FITCHBURG RAILROAD SECURITIES LOAN SINKING FUND.

[Acts 1893, chap. 406.]

No transactions, 1897.		
PRESENT INVESTMENT.		
Fitchburg Railroad bonds,		\$5,000,000 00

STATEMENT IX.

Sinking Funds.

DETAILS 382 AND 383.

DETAILS No. 382.

HARBOR IMPROVEMENT LOAN SINKING FUND.

[Acts 1897, chap. 513.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,	\$4,807 85	
Premium, harbor improvement loan fund, .	34,690 00	
Total receipts,		\$39,497 85
PAYMENTS.		
Premium on loan to balance amount transferred,		\$639 00
Cash on hand Jan. 1, 1898,		38,858 85
		\$39,497 85
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1898,		\$38,858 85

DETAILS No. 383.

MEDFIELD INSANE ASYLUM LOAN SINKING FUND.

[Acts 1894, chaps. 391 and 526; 1885, chap. 390.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,		\$9,185 82
City of Taunton note,	\$25,000 00	
Town of Concord bond,	1,000 00	
of Warren note,	5,000 00	
Amount of appropriation from treasury, .	16,994 00	
Premium on loan,	1,483 00	
		49,477 00
Total receipts,		\$58,662 82
Cash on hand Jan. 1, 1897,		7,219 90
		\$65,882 72
PAYMENTS.		
Town of Foxborough bonds,		\$5,000 00
of Warren note,		5,000 00
Amount carried forward,		\$10,000 00

STATEMENT IX.

Sinking Funds.

DETAILS 384.

MEDFIELD INSANE ASYLUM LOAN SINKING FUND—*Conc'd.*

<i>Amount brought forward,</i>		\$10,000 00
Income of the fund over-invested,		223 40
Loan fund, to correct error, Oct. 22, 1895,		1,513 26
Total payments,		\$11,736 66
Cash on hand Jan. 1, 1898,		54,146 06
		\$65,882 72
PRESENT INVESTMENTS.		
City of New London (Ct.) bonds,	\$3,000 00	
Town of Barnstable notes,	3,000 00	
of Concord bonds,	4,700 00	
of Easthampton notes,	25,500 00	
of Foxborough bonds,	5,000 00	
of Leominster notes,	15,000 00	
of Norwood note,	1,000 00	
of Revere note,	2,000 00	
		\$59,200 00
Boston & Albany Railroad bonds,		70,000 00
		\$129,200 00
Cash on hand Jan. 1, 1898,		54,146 06
Total fund,		\$183,346 06

DETAILS No. 384.

METROPOLITAN PARKS LOAN SINKING FUND.

[Acts 1893, chap. 407; 1894, chaps. 288, 483 and 509; 1895, chap. 305; 1896, chaps. 466, 472 and 550.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,		\$40,846 97
Town of Avon bond,	\$500 00	
of Foxborough note,	5,000 00	
of Needham bond,	5,000 00	
John Woodbury, secretary,	365 25	
Amount of appropriation from treasury,	3,350 00	
Loan fund, sinking requirements, 1897,	63,630 70	
Loan fund, series two, sinking requirements, 1897,	14,057 10	
		91,903 05
Total receipts,		\$132,750 02
Cash on hand Jan 1, 1897,		320 14
		\$133,070 16

STATEMENT IX.

Sinking Funds.

DETAILS 385.

METROPOLITAN PARKS LOAN SINKING FUND—*Concluded.*

PAYMENTS.		
City of North Adams note,		\$45,000 00
Town of Foxborough note,		5,000 00
of Winthrop note,		21,700 00
Total payments,		\$71,700 00
Cash on hand Jan. 1, 1898,		61,370 16
		\$133,070 16
PRESENT INVESTMENTS.		
City of Brockton bonds,	\$9,000 00	
of Fall River bond,	1,000 00	
of North Adams notes,	45,000 00	
of Salem bonds,	2,000 00	
Town of Avon bonds,	14,000 00	
of Braintree notes,	6,000 00	
of Millis notes,	10,000 00	
of Revere note,	2,000 00	
of Webster bonds,	5,000 00	
of Winchester bonds,	15,000 00	
of Winthrop note,	21,700 00	
		\$130,700 00
Cash on hand Jan. 1, 1898,		61,370 16
		\$192,070 16

DETAILS No. 385.

METROPOLITAN SEWERAGE LOAN SINKING FUND.

[Acts 1889, chap. 439; 1891, chap. 108; 1894, chap. 407; 1896, chaps. 294 and 406; 1896, chap. 414.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,		\$11,466 01
Town of Ashland note,	\$6,000 00	
of Bradford note,	5,000 00	
Arlington, assessment, 1896,	865 85	
Arlington, assessment, 1897,	886 25	
Belmont, assessment, 1896,	410 89	
Belmont, assessment, 1897,	420 57	
Boston, assessment, 1896,	7,069 18	
Boston, assessment, 1897,	7,210 38	
Brookline, assessment, 1896,	1,307 87	
<i>Amounts carried forward,</i>	\$29,170 99	\$11,466 01

STATEMENT IX.

Sinking Funds.

DETAILS 385.

METROPOLITAN SEWERAGE LOAN SINKING FUND — *Cont'd.*

<i>Amounts brought forward,</i>	\$29,170 99	\$11,466 01
Brookline, assessment, 1897,	1,807 87	
Cambridge, assessment, 1896,	8,288 22	
Cambridge, assessment, 1897,	8,483 25	
Chelsea, assessment, 1896,	2,332 42	
Chelsea, assessment, 1897,	2,387 31	
Dedham, assessment, 1896,	238 09	
Dedham, assessment, 1897,	587 86	
Everett, assessment, 1896,	1,268 94	
Everett, assessment, 1897,	1,298 81	
Malden, assessment, 1896,	2,592 61	
Malden, assessment, 1897,	2,663 60	
Medford, assessment, 1896,	1,672 70	
Medford, assessment, 1897,	1,712 09	
Melrose, assessment, 1896,	1,019 42	
Melrose, assessment, 1897,	1,043 40	
Newton, assessment, 1896,	997 43	
Newton, assessment, 1897,	997 43	
Somerville, assessment, 1896,	4,533 31	
Somerville, assessment, 1897,	4,640 02	
Stoneham, assessment, 1896,	403 77	
Stoneham, assessment, 1897,	413 30	
Wakefield, assessment, 1896,	88 14	
Wakefield, assessment, 1897,	90 22	
Waltham, assessment, 1896,	393 80	
Waltham, assessment, 1897,	393 80	
Watertown, assessment, 1896,	175 34	
Watertown, assessment, 1897,	175 34	
Winchester, assessment, 1896,	62 88	
Winchester, assessment, 1897,	713 06	
Winthrop, assessment, 1896,	472 75	
Winthrop, assessment, 1897,	483 85	
Woburn, assessment 1896,	997 37	
Woburn, assessment 1897,	1,020 82	
Boston Elevated Railway Company, for Metropolitan Sewerage Loan Fund, Ne- ponset Valley, bonds,	135,000 00	
Blake Brothers & Co., for Metropolitan Sewerage Loan Fund, Neponset Valley, bonds,	6,000 00	
		224,110 21
Total receipts,		\$235,576 22
Cash on hand Jan. 1, 1897,		4,728 13
		\$240,304 35
PAYMENTS.		
Town of Ashland, note,		\$6,000 00
of Danbury (Ct.) bonds,		5,000 00
<i>Amount carried forward,</i>		\$11,000 00

STATEMENT IX.

Sinking Funds.

DETAILS 386.

METROPOLITAN SEWERAGE LOAN SINKING FUND — *Concl'd.*

<i>Amount brought forward,</i>		\$11,000 00
Town of Framingham notes,		17,368 00
of Natick note,		10,000 00
of New Britain (Ct.) bonds,		9,000 00
of Revere notes,		40,000 00
Income of the fund, over-investment,		4,115 89
Interest on deposits, to correct error, June, 1896,		3,425 87
Total payments,		\$94,909 76
Cash on hand Jan. 1, 1898,		145,394 59
		\$240,304 35
PRESENT INVESTMENTS.		
Town of Danbury (Ct.) bonds,	\$5,000 00	
of Framingham notes,	17,368 00	
of Natick note,	10,000 00	
of New Britain (Ct.) bonds,	9,000 00	
of Revere notes,	40,000 00	
		\$81,368 00
Cash on hand Jan. 1, 1898,		145,394 59
		\$226,762 59

DETAILS No. 386.

METROPOLITAN SEWERAGE, NEPONSET VALLEY, LOAN
SINKING FUND.

[Acts 1895, chap. 406.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Boston, assessment, 1896,	\$409 96	
Boston, assessment, 1897,	1,012 21	
Hyde Park, assessment, 1896,	319 27	
Hyde Park, assessment, 1897,	788 29	
		\$2,529 73
No payments.		
Cash on hand Jan. 1, 1898,		\$2,529 73

STATEMENT IX.

Sinking Funds.

DETAILS 387.

DETAILS No. 387.

METROPOLITAN WATER LOAN SINKING FUND.

[Acts 1895, chap. 488.]

TRANSACTIONS OF THE FUND, 1897,		
RECEIPTS.		
Income from investments,		\$160,649 50
City of Holyoke note,	\$25,000 00	
of Lowell notes,	105,000 00	
of Newburyport note,	70,000 00	
of Quincy note,	50,000 00	
Town of Acushnet note,	1,000 00	
of Bradford note,	3,000 00	
of Danbury (Ct.) bonds,	10,000 00	
of Danvers bonds,	1,250 00	
of Deerfield note,	15,000 00	
of Holbrook note,	5,000 00	
of Marblehead bonds,	5,000 00	
of North Brookfield note,	1,000 00	
of Randolph note,	10,000 00	
of Reading notes,	21,400 00	
of Rowley note,	1,000 00	
of Rutland note,	500 00	
of Saugus note,	5,000 00	
of Sturbridge note,	5,000 00	
Premium on metropolitan water loan,	485,015 47	
		819,165 47
Total receipts,		\$979,814 97
Cash on hand Jan. 1, 1897,		155,860 70
		\$1,135,675 67
PAYMENTS.		
City of Lowell notes,		\$100,000 00
of Newburyport note,		70,000 00
of North Adams notes,		200,000 00
of Quincy notes,		50,000 00
Town of Acushnet note,		7,000 00
of Calais (Me.) bonds,		5,000 00
of Central Falls (R. I.) bonds,		58,000 00
of Chelmsford note,		12,000 00
of Danbury (Ct.) note,		10,000 00
of Danvers bonds,		25,000 00
of Great Barrington note,		5,000 00
of Hudson bonds,		35,000 00
of Hudson notes,		30,000 00
of North Attleborough bonds,		2,000 00
of North Brookfield note,		8,000 00
of Provincetown bonds,		8,000 00
Amount carried forward,		\$620,000 00

STATEMENT IX.

Sinking Funds.

DETAILS 387.

METROPOLITAN WATER LOAN SINKING FUND — *Continued.*

<i>Amount brought forward,</i>		\$620,000 00
Town of Randolph bonds,		2,000 00
of Randolph note,		10,000 00
of Reading note,		20,000 00
of Rochester (N. H.) bonds,		2,000 00
of Rowley note,		1,000 00
of Rutland note,		500 00
of Saugus note,		5,000 00
of Scituate note,		2,500 00
of Seekonk note,		3,000 00
of Sturbridge note,		5,000 00
of Upton note,		20,000 00
of Wayland note,		1,000 00
of Westbrook (Me.) bonds,		18,000 00
of Winthrop note,		18,000 00
Interest on metropolitan water loan,		354,765 90
Loan fund, to correct errors, Oct. 24 and Dec. 14, 1895,		36,227 77
Premium on metropolitan water loan, to balance amount transferred,		51 00
Advertising,		12 00
Total payments,		\$1,119,056 67
Cash on hand Jan. 1, 1898,		16,619 00
		<u>\$1,135,675 67</u>
PRESENT INVESTMENTS.		
City of Brockton bonds,	\$16,000 00	
of Lowell notes,	45,000 00	
of Medford notes,	19,000 00	
of North Adams notes,	200,000 00	
of Taunton notes,	1,700 00	
Town of Acushnet notes,	6,000 00	
of Bradford bonds,	103,000 00	
of Calais (Me.) bonds,	5,000 00	
of Central Falls (R. I.) bonds,	53,000 00	
of Chelmsford notes,	12,000 00	
of Danvers bonds,	23,750 00	
of Deerfield notes,	15,000 00	
of Foxborough bonds,	3,000 00	
of Great Barrington bonds,	2,000 00	
of Great Barrington notes,	5,000 00	
of Hudson bonds,	35,000 00	
of Hudson notes,	30,000 00	
of Marblehead bonds,	21,500 00	
of Melrose bonds,	67,000 00	
of Methuen bonds,	15,000 00	
of Natick bonds,	35,000 00	
<i>Amount carried forward,</i>	\$712,950 00	

STATEMENT IX.

Sinking Funds.

DETAILS 388.

METROPOLITAN WATER LOAN SINKING FUND — *Concluded.*

<i>Amount brought forward,</i>	\$712,950 00	
Town of Needham bonds,	4,000 00	
of New Britain (Ct.) bonds,	10,000 00	
of North Attleborough bonds,	2,000 00	
of North Brookfield notes,	7,000 00	
of Old Town (Me.) bonds,	20,000 00	
of Provincetown bonds,	8,000 00	
of Randolph bonds,	2,000 00	
of Reading bonds,	14,000 00	
of Reading notes,	1,400 00	
of Revere notes,	20,000 00	
of Rochester (N. H.) bonds,	2,000 00	
of Saugus notes,	2,500 00	
of Scituate note,	2,500 00	
of Seekonk notes,	3,000 00	
of Stoneham bonds,	16,000 00	
of Sturbridge bonds,	8,000 00	
of Upton bonds,	20,000 00	
of Walpole bonds,	9,000 00	
of Walpole notes,	8,500 00	
of Wayland bond,	1,000 00	
of Westbrook (Me.) bonds,	18,000 00	
of Winchendon bonds,	10,000 00	
of Winthrop notes,	36,000 00	
Cash on hand Jan. 1, 1898,		\$937,850 00
		16,619 00
Total fund,		\$954,469 00

DETAILS No. 388.

PRISON AND HOSPITAL LOAN SINKING FUND.

[Acts 1874, chap. 391; Res. 1882, chap. 5; Acts 1882, chap. 80; 1891, chap. 259.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,		\$11,281 34
Principal Danvers Hospital loan bonds,	\$150,000 00	
Sales Worcester Lunatic Hospital land,	500 00	
		150,500 00
Total receipts,		\$161,781 34
Cash on hand Jan. 1, 1897,		439 64
		\$162,220 98

STATEMENT IX.

Sinking Funds.

DETAILS 389.

PRISON AND HOSPITAL LOAN SINKING FUND — *Concluded.*

PAYMENTS.		
Danvers Lunatic Hospital loan,		\$153,000 00
Cash on hand Jan. 1, 1898,		9,220 98
		<hr/> \$162,220 98
PRESENT INVESTMENTS.		
Massachusetts Hospital for Epileptics bonds,		\$10,000 00
Cash on hand Jan. 1, 1898,		9,220 98
		<hr/> \$19,220 98

DETAILS No. 389.

STATE HIGHWAY LOAN SINKING FUND.

[Acts 1893, chap. 476; 1894, chap. 497; 1895, chap. 347; 1896, chap. 481.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,		\$12,194 84
City of Manchester (N. H.) bonds,	\$8,000 00	
Town of Canton note,	15,000 00	
of Norton note,	3,000 00	
of Walpole note,	5,000 00	
of Winchendon bond,	1,000 00	
		32,000 00
Premium State highway loan fund,		41,587 00
		<hr/> \$85,781 84
Total receipts,		40,237 10
Cash on hand Jan. 1, 1897,		
		<hr/> \$126,018 94
PAYMENTS.		
Town of Cottage City notes,		\$10,000 00
of Hopkinton note,		10,000 00
of Maynard bonds,		13,000 00
of Miller's Falls note,		15,000 00
of Norton note,		3,000 00
of Rowley note,		3,000 00
of Walpole note,		5,000 00
Loan fund, to correct error, Oct. 21, 1895,		18,290 00
Premium on metropolitan parks loan fund, series two,		4,866 70
		<hr/> \$82,156 70
<i>Amount carried forward,</i>		

STATEMENT IX.

Sinking Funds.

DETAILS 390.

STATE HIGHWAY LOAN SINKING FUND — *Concluded.*

<i>Amount brought forward,</i>		\$82,156 70
Premium on metropolitan water loan fund,		86 12
Income, over-invested,		1,379 59
Total payments,		\$83,622 41
Cash on hand Jan. 1, 1898,		42,396 53
		\$126,018 94
PRESENT INVESTMENTS.		
Town of Cottage City notes,	\$10,000 00	
of Framingham note,	5,050 00	
of Hopkinton note,	10,000 00	
of Maynard bonds,	13,000 00	
of Miller's Falls notes,	15,000 00	
of Rowley note,	3,000 00	
of Stoneham bonds,	7,000 00	
of Westborough note,	5,500 00	
of Winchendon bonds,	48,000 00	
		\$116,550 00
Boston & Albany Railroad bonds,		30,000 00
		\$146,550 00
Cash on hand Jan. 1, 1898,		42,396 53
		\$188,946 53

DETAILS No. 390.

STATE HOUSE LOANS SINKING FUND.

[Acts 1896, chap. 39.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Income from investment,		\$114,400 23
City of Lowell notes,	\$15,000 00	
of Medford bonds,	13,000 00	
of Waltham note,	6,250 00	
Town of Adams bonds,	5,000 00	
of Amesbury note,	3,500 00	
of Bradford note,	10,000 00	
of Canton notes,	10,000 00	
of Central Falls (R. I.) bonds,	10,000 00	
of Chester notes,	1,600 00	
of Chicopee note,	20,000 00	
<i>Amounts carried forward,</i>	\$94,350 00	\$114,400 23

STATEMENT IX.

Sinking Funds.

DETAILS 390.

STATE HOUSE LOANS SINKING FUND — *Continued*

<i>Amounts brought forward,</i> . . .	\$94,350 00	\$114,400 23
Town of Danbury (Ct.) notes, . . .	30,000 00	
of North Brookfield note, . . .	1,500 00	
of Revere note, . . .	2,600 00	
of Russell note, . . .	1,500 00	
of Swampscott note, . . .	1,000 00	
of Waterbury (Ct.) notes, . . .	50,000 00	
of Winthrop notes, . . .	27,955 00	
County of Hampden note, . . .	11,000 00	
of Norfolk note, . . .	50,000 00	
		269,905 00
Boston, Hartford & Erie Railroad sinking fund, surplus, . . .		88,215 65
Troy & Greenfield Railroad sinking fund, balance, . . .		78,747 35
Total receipts, . . .		\$551,268 23
Cash on hand Jan. 1, 1897, . . .		118,770 61
		\$670,038 84
PAYMENTS.		
City of Brockton bonds, . . .		\$30,000 00
of Keene (N. H.) bonds, . . .		2,500 00
of Medford note, . . .		24,500 00
of Somerville bonds, . . .		23,000 00
Town of Adams bonds, . . .		25,000 00
of Adams notes, . . .		30,000 00
of Amesbury bonds, . . .		21,000 00
of Canton note, . . .		5,000 00
of Central Falls (R. I.) bonds, . . .		16,000 00
of Foxborough bonds, . . .		2,000 00
of Leominster bonds, . . .		9,000 00
of North Attleborough notes, . . .		18,000 00
of Revere notes, . . .		31,100 00
of Russell note, . . .		1,500 00
of Stoughton bonds, . . .		4,000 00
of Swansea note, . . .		2,000 00
of Williamstown note, . . .		31,000 00
of Winthrop note, . . .		3,100 00
County of Norfolk note, . . .		50,000 00
Premium on metropolitan parks loan fund, . . .		19,490 13
Premium on metropolitan water loan fund, . . .		11,624 28
State House construction loan fund, error in transfer, Oct. 16, 1889, . . .		2,454 79
Advertising, 1889 to 1896, . . .		975 00
Printing bonds, . . .		525 00
Total payments, . . .		\$363,769 20
Cash on hand Jan. 1, 1898, . . .		306,269 64
		\$670,038 84

STATEMENT IX.

Sinking Funds.

DETAILS 390.

STATE HOUSE LOANS SINKING FUND—Continued.

PRESENT INVESTMENTS.	
City of Brockton bonds,	\$58,200 00
of Cambridge bonds,	15,000 00
of Gloucester notes,	14,000 00
of Fall River bonds,	217,000 00
of Keene (N. H.) bonds,	2,500 00
of Lowell notes,	135,000 00
of Lynn bonds,	8,000 00
of Medford notes,	24,500 00
of Newton bonds,	14,000 00
of Northampton bond,	3,250 00
of Pawtucket (R. I.) bonds,	262,000 00
of Quincy bonds,	6,200 00
of Taunton note,	8,800 00
of Somerville bonds,	39,000 00
of Springfield bonds,	132,000 00
Town of Adams bonds,	25,000 00
of Adams notes,	52,400 00
of Amesbury bonds,	21,000 00
of Arlington bonds,	50,000 00
of Auburn (Me.) bonds,	2,500 00
of Avon bonds,	9,500 00
of Avon notes,	5,000 00
of Biddeford (Me.) bonds,	1,000 00
of Braintree notes,	12,000 00
of Canton bonds,	4,000 00
of Central Falls (R. I.) bonds,	36,000 00
of Chester notes,	21,500 00
of Clinton note,	3,750 00
of Easthampton notes,	4,000 00
of Foxborough bonds,	2,000 00
of Greenfield bonds,	5,000 00
of Hadley note,	25,000 00
of Holyoke note,	10,000 00
of Hull bonds,	9,000 00
of Hull notes,	5,000 00
of Leicester bond,	15,000 00
of Leominster bonds,	9,000 00
of Lexington notes,	6,000 00
of Marblehead bonds,	2,000 00
of Medway note,	800 00
of Melrose bonds,	8,000 00
of Middleborough bonds,	1,500 00
of Millis note,	1,000 00
of Millis bonds,	22,000 00
of Needham bonds,	10,500 00
of New London (Ct.) bonds,	2,000 00
of North Adams notes,	111,000 00
of North Attleborough bonds,	10,000 00
of North Attleborough notes,	33,000 00
of North Brookfield notes,	32,000 00
of Norwood notes,	10,000 00
Amount carried forward,	\$1,506,900 00

STATEMENT IX.

Sinking Funds.

DETAILS 391.

STATE HOUSE LOANS SINKING FUND — *Concluded.*

<i>Amount brought forward,</i>		\$1,506,900 00	
Town of Reading bonds,		15,000 00	
of Revere notes,		49,100 00	
of Russell notes,		4,500 00	
of Rutland notes,		6,000 00	
of Saco (Me.) bonds,		15,000 00	
of Saugus bonds,		11,500 00	
of Saugus note,		900 00	
of Scituate notes,		8,000 00	
of Stoughton bonds,		23,000 00	
of Stoughton note,		4,000 00	
of Swampscott notes,		7,000 00	
of Swansea note,		2,000 00	
of Uxbridge notes,		4,000 00	
of Waterville (Me.) bonds,		20,000 00	
of Westfield bonds,		35,000 00	
of Westfield note,		10,000 00	
of Weston notes,		20,000 00	
of Williamstown note,		31,000 00	
of Winchester note,		12,000 00	
of Winchester bonds,		25,000 00	
of Winthrop notes,		21,100 00	
County of Berkshire notes,		10,000 00	
of Franklin note,		7,000 00	
of Hampshire note,		15,000 00	
			\$1,863,000 00
Boston & Albany Railroad bonds,			580,000 00
Cash on hand Jan. 1, 1898,			306,269 64
Total fund,			\$2,749,269 64

DETAILS No. 391.

TROY & GREENFIELD RAILROAD LOAN SINKING FUND.

[Res. 1872, chap. 8; Acts 1864, chap. 226; 1866, chap. 51; 1882, chap. 121.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,		\$25,327 20
Principal Troy & Greenfield Railroad bonds,	\$370,000 00	
County of Bristol notes (transferred from Boston Hartford & Erie Railroad sinking fund),	40,000 00	410,000 00
Total receipts,		\$435,327 20
Cash on hand Jan. 1, 1897,		13,420 15
		\$448,747 35

STATEMENT IX.

Trust Funds.

DETAILS 392.

TROY & GREENFIELD RAILROAD LOAN SINKING FUND—
Concluded.

PAYMENTS.		
Loan to redeem bonds,		\$370,000 00
State House Loans sinking fund,		78,747 35
Total payments,		\$448,747 35

TRUST FUNDS.

DETAILS No. 392.

HARBOR COMPENSATION FUND.

[Acts 1878, chap. 74; 1886, chap. 149.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Boston & Albany Railroad Company,	\$32 63	
Boston Asylum and Farm School,	11 62	
Boston, Revere Beach & Lynn Railroad,	75 10	
Bunker Hill Yacht Club,	10 00	
L. G. Burnham & Co.,	575 00	
Chelsea Yacht Club,	10 00	
City of Boston,	537 49	
Garlner Boat Club,	5 00	
J. Theodore Heard <i>et al.</i> , trustees,	629 18	
George A. Minot and Mary A. Scammon, trustees,	472 76	
New England and Old Colony Railroads,	405 75	
New York & New Haven Railroad Company,	86 85	
Union Freight Railroad Company,	50 00	
West End Street Railway Company,	1,270 40	
City of Medford bonds,	\$27,000 00	\$4,121 78
Town of Amesbury note,	10,000 00	
of Blackstone note,	1,000 00	
of Littleton note,	1,000 00	
of Needham notes,	10,000 00	
of Norwood note,	1,000 00	
		50,000 00
Total receipts,		\$54,121 78
Cash on hand Jan. 1, 1897,		6,814 46
		\$60,936 24

STATEMENT IX.

Trust Funds.

DETAILS 392.

HARBOR COMPENSATION FUND—*Concluded.*

PAYMENTS.		
Town of Needham note, . . . . .	. . . . .	\$5,000 00
Commonwealth's flats improvement fund, error in credit, October 4, L. G. Burnham & Co., . . . . .	. . . . .	575 00
Total payments, . . . . .	. . . . .	\$5,575 00
Cash on hand Jan. 1, 1898, . . . . .	. . . . .	55,361 24
		\$60,936 24
INCOME OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,	\$11,571 97	
Potter & Potter,	75 00	
Total receipts, . . . . .	. . . . .	\$11,646 97
Cash on hand Jan. 1, 1897, . . . . .	. . . . .	5,787 06
		\$17,434 03
PAYMENTS.		
Frederick N. Wales, services and expenses, . . . . .	. . . . .	\$2,418 78
L. H. Bateman, services, . . . . .	. . . . .	300 00
W. W. Marrs, services, . . . . .	. . . . .	210 00
C. F. Powers, services, . . . . .	. . . . .	82 50
Frederick W. Hodgdon, expenses, . . . . .	. . . . .	8 23
Total payments, . . . . .	. . . . .	\$3,019 51
Cash on hand Jan. 1, 1898, . . . . .	. . . . .	14,414 52
		\$17,434 03
PRESENT INVESTMENTS.		
City of Boston bonds,	\$2,000 00	
of Medford bonds,	63,000 00	
of New London (Ct.) bonds,	59,000 00	
Town of Braintree bonds,	10,000 00	
of Chester note,	500 00	
of Holbrook bonds,	29,000 00	
of Littleton notes,	1,000 00	
of Winchester note,	15,000 00	
		\$179,500 00
Cash on hand Jan. 1, 1898, . . . . .	. . . . .	55,361 24
Total fund, . . . . .	. . . . .	\$234,861 24

STATEMENT IX.

Trust Funds.

DETAILS 393.

DETAILS No. 393.

MASSACHUSETTS SCHOOL FUND.

[Pub. Stat., chap. 43, sects. 1, 2 and 4; Acts 1893, chap. 272; 1896, chaps. 26 and 122; Res. 1894, chap. 90.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
City of Chelsea bonds,	\$3,000 00	
of Fall River bond,	10,000 00	
of Quincy bonds,	9,000 00	
of Quincy notes,	3,000 00	
of Medford bonds,	10,000 00	
Town of Billerica note,	1,000 00	
of Braintree note,	3,100 00	
of Cohasset note,	3,400 00	
of Danvers bonds,	1,000 00	
of Duxbury note,	2,000 00	
of Easthampton note,	1,000 00	
of Foxborough note,	2,000 00	
of Framingham note,	5,000 00	
of Hanover note,	1,000 00	
of Holbrook note,	4,000 00	
of Leominster note,	6,000 00	
of Natick note,	5,000 00	
of Provincetown bonds,	2,000 00	
of Rehoboth note,	5,000 00	
of Revere note,	3,750 00	
of Saugus note,	450 00	
of Sturbridge note,	1,000 00	
of Wellesley note,	20,000 00	
of Westford note,	500 00	
of West Springfield note,	5,000 00	
County of Middlesex note,	10,000 00	
		\$117,200 00
Amount of appropriation,		100,000 00
		\$217,200 00
Total receipts,		\$217,200 00
Cash on hand Jan. 1, 1897,		55,706 64
		\$272,906 64
PAYMENTS.		
City of Lynn bonds,	\$15,000 00	
of New Bedford bonds,	3,000 00	
of Newton bonds,	2,000 00	
of North Adams bonds,	15,000 00	
of Waltham bonds,	1,000 00	
Town of Brookfield notes,	4,700 00	
of Braintree bonds,	17,000 00	
of Holbrook note,	4,000 00	
		\$61,700 00
Amount carried forward,		\$61,700 00

STATEMENT IX.

Trust Funds.

DETAILS 393.

MASSACHUSETTS SCHOOL FUND — *Continued.*

<i>Amount brought forward,</i>		\$61,700 00
Town of Meriden (Ct.) bonds,		6,000 00
of Rehoboth note,		5,000 00
of Sharon bonds,		5,000 00
of Sturbridge note,		4,000 00
of Uxbridge bonds,		27,000 00
of Wellesley note,		20,000 00
of West Springfield note,		5,000 00
of Winthrop note,		9,500 00
County of Bristol notes,		40,000 00
State of New Hampshire bonds,		2,000 00
Boston & Albany Railroad bonds,		20,000 00
Total payments,		\$205,200 00
Cash on hand Jan. 1, 1898,		67,706 64
		\$272,906 64

PRESENT INVESTMENTS.

City of Beverly bonds,	\$2,000 00
of Beverly notes,	25,000 00
of Boston bonds,	1,000 00
of Brockton bonds,	159,100 00
of Cambridge bonds,	6,000 00
of Chicopee bonds,	14,000 00
of Everett bonds,	53,000 00
of Fall River bonds,	129,000 00
of Fitchburg bonds,	13,000 00
of Haverhill bonds,	8,000 00
of Holyoke bonds,	4,000 00
of Lynn bonds,	233,000 00
of Malden bonds,	25,000 00
of Marlborough bond,	1,000 00
of Medford notes,	41,500 00
of New Bedford bonds,	13,000 00
of Newburyport bonds,	28,000 00
of Newton bonds,	7,000 00
of North Adams bonds,	15,000 00
of North Adams notes,	10,000 00
of Quincy bonds and notes,	88,000 00
of Somerville bonds,	12,000 00
of Waltham bonds,	2,000 00
of Woonsocket (R. I.) bonds,	7,000 00
Town of Adams bonds,	25,000 00
of Amesbury bonds,	70,000 00
of Amherst notes,	9,000 00
of Auburn (Me.) bonds,	13,000 00
of Avon bonds,	19,000 00
of Billerica note,	2,000 00
<i>Amount carried forward,</i>	\$1,034,600 00

STATEMENT IX.

Trust Funds.

DETAILS 393.

MASSACHUSETTS SCHOOL FUND—Continued.

<i>Amount brought forward,</i>	\$1,084,600 00
Town of Braintree bonds,	37,000 00
of Braintree notes,	18,600 00
of Brookline bonds,	10,000 00
of Brookfield notes,	4,700 00
of Chester note,	9,000 00
of Clinton bonds,	59,000 00
of Clinton notes,	7,500 00
of Cohasset notes,	20,400 00
of Cottage City note,	1,500 00
of Danvers bonds,	2,000 00
of Duxbury notes,	33,000 00
of Easthampton notes,	37,000 00
of Framingham note,	20,000 00
of Great Barrington bonds,	22,000 00
of Hanover notes,	4,500 00
of Holbrook bonds,	25,000 00
of Holbrook note,	4,000 00
of Hull bonds,	4,000 00
of Hull notes,	36,591 50
of Huntington notes,	5,500 00
of Leicester bonds,	25,000 00
of Leominster bonds,	20,000 00
of Leominster notes,	35,400 00
of Lewiston (Me.) bonds,	500 00
of Maynard bonds,	16,000 00
of Maynard notes,	27,000 00
of Mansfield bonds,	3,500 00
of Medway notes,	1,400 00
of Meriden (Ct.) bonds,	12,000 00
of Methuen note,	8,000 00
of Middleborough bond,	4,000 00
of Millis bonds,	1,000 00
of Needham bonds,	20,000 00
of New Britain (Ct.) bonds,	65,000 00
of North Attleborough bonds,	112,000 00
of North Brookfield note,	10,000 00
of Orange bonds,	15,000 00
of Provincetown bonds,	52,000 00
of Randolph bonds,	10,000 00
of Reading bonds,	10,000 00
of Rehoboth note,	5,000 00
of Revere notes,	10,400 00
of Saugus notes,	11,350 00
of Scituate note,	10,000 00
of Sharon bonds,	5,000 00
of Somerset note,	15,000 00
of South Hadley notes,	54,100 00
of Stoughton bonds,	51,000 00
of Sturbridge note,	3,000 00
<i>Amount carried forward,</i>	\$2,008,541 50

STATEMENT IX.

Trust Funds.

DETAILS 393.

MASSACHUSETTS SCHOOL FUND — *Continued.*

<i>Amount brought forward,</i>		\$2,008,541 50	
Town of Swampscott notes,	9,000 00		
of Turner's Falls (Vt.) bonds,	10,000 00		
of Uxbridge bonds,	27,000 00		
of Warren notes,	2,700 00		
of Watertown bonds,	5,000 00		
of Watertown notes,	10,000 00		
of Waterville (Me.) bonds,	20,000 00		
of Webster bonds,	23,000 00		
of Westborough note,	2,800 00		
of Westford note,	4,500 00		
of Westfield bonds,	5,500 00		
of West Newbury note,	800 00		
of West Springfield bonds,	13,500 00		
of West Springfield notes,	5,000 00		
of Weymouth notes,	14,000 00		
of Whitman bonds,	5,000 00		
of Winthrop note,	9,500 00		
County of Berkshire notes,	10,000 00		
of Bristol notes,	40,000 00		
State of New Hampshire bonds,	2,000 00		
			\$2,227,841 50
Boston & Albany Railroad bonds,	1,500,000 00		
Fitchburg Railroad bonds,	275,000 00		
Cash on hand Jan. 1, 1898,	67,706 64		
Total fund,			\$4,070,548 14
INCOME MASSACHUSETTS SCHOOL FUND,			
1897.			
Balance of income undivided Jan. 1, 1897,	\$86,968 65		
Received income of 1897,	189,808 71		
			\$276,777 36
To amounts paid cities and towns, moiety			
of 1896,	\$86,968 65		
Secretary Board of Education,	4,500 00		
Support of normal schools,	87,082 27		
Teachers' institutes,	1,954 70		
County teachers' associations,	300 00		
Massachusetts Teachers' Association,	299 37		
Sundry towns,	4,117 84		
Interest, etc., on securities purchased,	1,536 02		
			\$186,758 85
Cash on hand Jan. 1, 1898,			90,018 51
			\$276,777 36

STATEMENT IX.

Trust Funds.

DETAILS 893.

MASSACHUSETTS SCHOOL FUND — *Continued.*

EDUCATION EXPENSES PAYABLE FROM INCOME OF THE MASSACHUSETTS SCHOOL FUND.		
Secretary Board of Education,	\$4,500 00	
Support of normal schools,	87,082 27	
Teachers' institutes,	1,954 70	
County Teachers' Association,	300 00	
Massachusetts Teachers' Association,	299 37	
Sundry towns,	4,117 84	
		\$98,254 18
<i>Items of Expenditure so far as rendered to this office, and payable from Appropriations for Educational Expenses.</i>		
[Pub. Stat., chaps. 41, 42 and 43; Acts 1894, chap. 176; 1897, chap. 96.]		
Frank A. Hill, secretary Board of Education, salary,		\$4,500 00
SUPPORT OF NORMAL SCHOOLS. ¹		
LOWELL NORMAL SCHOOL.		
Books (in part),		\$2,907 06
NORTH ADAMS NORMAL SCHOOL.		
F. F. Murdock, principal, salary, . \$3,000 00		
Assistants, salaries, 4,604 24		
	\$7,604 24	
Contingent expenses, —		
Advertising, \$97 24		
Apparatus, 209 23		
Books, 1,085 25		
Coal, 1,468 81		
Drawing material, 15 60		
Electric light, 133 39		
Engineer's services, 724 00		
Express, 18 95		
Freight, 100 67		
Furniture, 180 40		
Gas, 27 30		
Glassware, 9 95		
Hardware, 214 36		
Hose, 13 00		
Janitor, 600 00		
Labor, 8 42		
Lectures, 66 29		
Oil, 16 72		
Orchestral music, 15 00		
Photographs, 31 00		
Postage, 43 81		
Printing, 113 28		
Amounts carried forward,	\$7,604 24	\$2,907 06

¹ For balance support of normal schools, see Details No. 240.

STATEMENT IX.

Trust Funds.

DETAILS 393.

MASSACHUSETTS SCHOOL FUND—*Continued.*

<i>Amounts brought forward,</i> . . .	\$7,604 24	\$2,907 06
Screens,	\$95 25	
Stationery,	74 99	
Sundries,	335 82	
Teaming,	1 55	
Telephone,	110 13	
Towels,	7 50	
Travel,	307 59	
Typewriter,	45 00	
Use of chairs,	22 80	
	6,193 30	13,797 54
SALEM NORMAL SCHOOL.		
W. P. Beckwith, principal, salary, \$3,000 00		
Assistants, salaries,	13,458 34	
	\$16,458 34	
Contingent expenses,—		
Address at dedication,	\$50 00	
Advertising,	75 18	
Apparatus,	466 36	
Books,	1,292 06	
Brushes,	33 80	
Carriage hire,	6 50	
Catalogues,	101 73	
Clerk,	35 00	
Coal,	1,212 44	
Diplomas,	67 75	
Electric clock,	62 80	
Electric light,	166 84	
Engineer,	1,000 00	
Express,	70 81	
Fireman,	700 00	
Furniture,	627 47	
Gas,	43 54	
Gymnasium apparatus,	500 00	
Hardware,	106 12	
Janitor,	600 00	
Labor,	87 20	
Lectures,	30 00	
Magic lantern,	180 63	
Maps,	24 50	
Minerals,	57 45	
Models,	25 00	
Model school teachers,	540 00	
Moving books,	38 55	
Music,	18 15	
Oil,	14 70	
Photographs,	24 00	
Picture frames,	12 75	
Postage,	54 91	
<i>Amounts carried forward,</i>	\$16,458 34	\$16,704 60

STATEMENT IX.

Trust Funds.

DETAILS 393.

MASSACHUSETTS SCHOOL FUND—Continued.

<i>Amounts brought forward,</i>		\$16,458 34	\$16,704 60
Printing,	\$162 14		
Repairs,	146 34		
Stationery,	517 87		
Sundries,	996 82		
Teaming,	46 64		
Telephone,	95 87		
Travel,	4 18		
Water,	116 18		
		10,412 28	26,870 62
WESTFIELD NORMAL SCHOOL.			
Charles S Chapin, principal, salary,	\$3,000 00		
Assistants, salaries,	13,491 30		
		\$16,491 30	
Contingent expenses,—			
Advertising,	\$112 50		
Apparatus,	223 11		
Blackboard,	22 50		
Books,	901 22		
Carpeting,	32 48		
Catalogues,	143 21		
Clerk,	70 70		
Coal,	629 54		
Diplomas,	52 00		
Dry goods,	37 70		
Freight,	105 34		
Furniture,	45 95		
Gas,	55 26		
Globes,	13 00		
Hardware,	136 96		
Index outfit,	44 00		
Janitor,	999 96		
Labor,	183 32		
Lectures,	152 52		
Lumber,	15 48		
Map,	8 30		
Paint,	31 09		
Photographs,	13 63		
Piping,	45 24		
Plumbing,	43 94		
Postage,	29 10		
Printing,	249 29		
Repairs,	802 66		
Stationery,	233 66		
Sundries,	511 52		
Travel,	103 32		
Typewriting,	104 05		
Water rates,	338 65		
		6,491 20	22,982 50
<i>Amount carried forward,</i>			\$66,557 72

STATEMENT IX.

Trust Funds.

DETAILS 393.

MASSACHUSETTS SCHOOL FUND — *Continued.*

<i>Amount brought forward,</i>			\$66,557 72
WORCESTER NORMAL SCHOOL.			
E. H. Russell, principal, salary,	\$3,000 00		
Assistants, salaries,	11,599 52		
		\$14,599 52	
Contingent expenses, —			
Apparatus,	\$50 65		
Books,	1,168 74		
Brick,	44 34		
Bust of Columbus,	13 60		
Carpenter work,	80 91		
Carriage hire,	8 00		
Catalogues,	187 51		
Coal,	1,046 95		
Diplomas,	26 50		
Electric light,	65 00		
Electric wiring,	183 10		
Express,	16 40		
Freight,	4 66		
Furniture,	71 60		
Grass seed,	9 59		
Ice,	56 56		
Instruction in singing,	50 00		
Janitors,	718 88		
Labor,	348 40		
Lumber,	26 31		
Minerals,	19 20		
Oil,	13 50		
Painting,	135 09		
Plaster casts,	45 90		
Postage,	86 50		
Printing,	122 80		
Repairs,	208 42		
Rubber goods,	16 30		
Rugs, etc.,	59 81		
Skins of birds,	26 18		
Stationery,	105 55		
Sundries,	639 21		
Telephone,	52 00		
Travel,	89 24		
Trees,	56 80		
Water,	70 83		
		5,925 03	
			20,521 55
Total expenses State normal schools paid from income of fund,			\$87,083 27

STATEMENT IX.

Trust Funds.

DETAILS 393.

MASSACHUSETTS SCHOOL FUND — *Continued.*

TEACHERS' INSTITUTES.		
[Pub. Stat., chap. 42; Acts 1897, chap. 96.]		
Expenses of institutes, —		
At Charlemonst,	\$11 16	
Cummingtong,	13 76	
Fitchburg,	63 30	
Frammingham,	46 30	
Greenfield,	45 96	
Greenwich,	16 36	
Hudson,	22 45	
Hyannis,	72 35	
Laurel Park,	264 09	
Lee,	32 47	
Mansfield,	82 10	
Newton,	20 70	
Newtonville,	118 48	
North Adams,	87 76	
Quincy,	93 70	
Rockland,	105 48	
Salem,	341 04	
Sandisfield,	10 00	
Somerset,	65 00	
Springfield,	53 68	
Wareham,	52 73	
Westfield,	45 96	
Worcester,	117 84	
Carriage hire,	5 00	
Express,	6 20	
Janitor,	7 40	
Postage,	5 84	
Printing,	70 36	
Stationery,	77 23	
		\$1,954 70
MASSACHUSETTS TEACHERS' ASSOCIATION.		
[Pub. Stat., chap. 42; Acts 1897, chap. 96.]		
Clerical services,	\$19 00	
Express,	3 10	
Janitors, etc.,	54 45	
Postage,	9 10	
Printing,	83 13	
Quartette's services,	16 00	
Rent,	25 00	
Travel,	89 59	
		\$299 37
COUNTY TEACHERS' ASSOCIATIONS		
[Pub. Stat., chap. 42; Acts 1897, chap. 96.]		
Barnstable County,	\$25 00	
Berkshire County,	25 00	
Amount carried forward,	\$50 00	

STATEMENT IX.

Trust Funds,

DETAILS 393.

MASSACHUSETTS SCHOOL FUND — *Continued.*

<i>Amount brought forward,</i> . . .	\$50 00	
Essex County,	25 00	
Essex County, 1896,	25 00	
Franklin County,	25 00	
Hampden County,	25 00	
Hampshire County,	25 00	
Middlesex County,	25 00	
Norfolk County,	25 00	
Northwest Middlesex County,	25 00	
Plymouth County,	25 00	
Worcester County,	25 00	
		\$300 00
PUBLIC SCHOOL TEACHERS IN SMALL TOWNS		
[Acts 1896, chap. 408; 1897, chap. 498.]		
Boxborough,	\$204 00	
Clarksburg,	236 00	
Florida,	212 00	
Goshen,	70 00	
Hawley,	210 00	
Heath,	93 30	
Holland,	70 00	
Mashpee,	24 00	
Middlefield,	242 00	
Monroe,	119 20	
Monterey,	144 00	
Montgomery,	144 00	
New Ashford,	43 74	
Pelham,	80 00	
Peru,	198 00	
Plainfield,	266 40	
Prescott,	279 20	
Savoy,	258 00	
Tolland,	90 00	
Washington,	338 00	
Wendell,	272 00	
Westhampton,	280 00	
Windsor,	244 00	
		\$4,117 84
SUPPORT OF PRACTICE AND MODEL SCHOOLS.		
[Acts 1896, chap. 183]		
RECEIPTS.		
Of city of Fitchburg,		\$9,832 81

STATEMENT IX.

Trust Funds.

DETAILS 393.

MASSACHUSETTS SCHOOL FUND—*Concluded.*

PAYMENTS.		
FITCHBURG NORMAL SCHOOL.		
John G. Thompson, principal, salary,	\$1,000 00	
Assistants, salary,	6,059 98	\$7,059 98
Contingent expenses,—		
Advertising,	\$51 18	
Binding books,	118 42	
Books,	371 80	
Clerical services,	36 00	
Coal,	225 36	
Electric light,	25 45	
Engineer,	300 00	
Express,	10 10	
Furniture,	66 78	
Gas,	11 38	
Gas piping,	143 63	
Ice,	30 21	
Janitor,	216 68	
Labor,	11 25	
Lectures,	234 48	
Hardware,	14 49	
Orchestra,	18 00	
Painting,	634 10	
Printing,	11 25	
Stationery,	97 07	
Sundries,	56 34	
Telephone,	37 11	
Water,	11 40	
Wood,	4 00	
Wrapping paper,	36 40	
		2,772 88
		\$9,832 81

APPORTIONMENT OF INCOME OF MASSACHUSETTS SCHOOL FUND, 1897.

[To be paid in 1898]

[Pub Stat., chap. 43; Acts 1893, chap. 272; 1896, chap. 408.]

Abington,	\$231 29	Agawam,	\$281 29
Acton,	281 29	Alford,	300 00
Acushnet,	881 29	Ashburnham,	281 29

STATEMENT IX

Trust Funds.

DETAILS 393.

APPORTIONMENT OF INCOME, ETC. — *Continued.*

Ashby,	\$481 29	Cummington,	\$531 28
Ashfield,	381 29	Dalton,	251 28
Ashland,	245 02	Dana,	420 86
Auburn,	441 70	Dartmouth,	50 00
Avon,	381 29	Deerfield,	281 28
Ayer,	245 02	Dennis,	341 71
Barre,	281 29	Dighton,	381 28
Becket,	445 02	Douglas,	341 71
Bedford,	345 02	Dover,	441 71
Belchertown,	441 70	Dracut,	341 71
Bellingham,	441 70	Dudley,	341 71
Berkley,	541 71	Dunstable,	541 71
Berlin,	445 02	Duxbury,	220 86
Bernardston,	541 71	East Bridgewater,	281 28
Billerica,	281 29	Eastham,	481 28
Blackstone,	195 02	Easthampton,	231 28
Blandford,	481 29	East Longmeadow,	441 71
Bolton,	481 29	Edgartown,	200 00
Bourne,	281 29	Egremont,	300 00
Boxborough,	481 29	Enfield,	441 71
Boxford,	345 02	Erving,	531 28
Boylston,	345 02	Essex,	345 02
Bradford,	231 29	Fairhaven,	170 86
Brewster,	381 29	Florida,	531 28
Bridgewater,	231 29	Foxborough,	281 28
Brimfield,	495 02	Franklin,	195 02
Brookfield,	281 29	Freetown,	381 28
Buckland,	345 02	Gay Head,	481 28
Burlington,	345 02	Georgetown,	441 71
Carlisle,	300 00	Gill,	481 28
Carver,	345 02	Goshen,	300 00
Charlemont,	470 86	Gosnold,	300 00
Charlton,	381 29	Grafton,	291 71
Chatham,	381 29	Granby,	481 28
Chelmsford,	231 29	Granville,	495 02
Cheshire,	381 28	Greenwich,	300 00
Chester,	345 02	Groton,	231 28
Chesterfield,	420 86	Groveland,	381 28
Chilmark,	300 00	Hadley,	345 02
Clarksburg,	531 28	Halifax,	481 28
Colrain,	381 28	Hamilton,	245 02
Conway,	345 02	Hampden,	481 28
Cottage City,	100 00	Hancock,	481 28

STATEMENT IX.

Trust Funds.

DETAILS 393.

APPORTIONMENT OF INCOME, ETC. — *Continued.*

Hanover, . . .	\$281 28	Middleton, . . .	\$345 08
Hanson, . . .	345 02	Millbury, . . .	195 03
Hardwick, . . .	341 71	Millis, . . .	345 03
Harvard, . . .	381 28	Monroe, . . .	470 86
Harwich, . . .	281 28	Monson, . . .	281 28
Hatfield, . . .	345 02	Monterey, . . .	445 03
Hawley, . . .	495 02	Montgomery, . . .	541 71
Heath, . . .	531 28	Mt Washington, . . .	300 00
Hinsdale, . . .	381 28	Nantucket, . . .	50 00
Holbrook, . . .	281 28	Needham, . . .	231 28
Holden, . . .	281 28	New Ashford, . . .	350 00
Holland, . . .	420 86	New Braintree, . . .	481 28
Holliston, . . .	245 02	New Marlborough, . . .	345 03
Hopedale, . . .	195 02	New Salem, . . .	481 28
Hopkinton, . . .	281 28	Newbury, . . .	381 28
Hubbardston, . . .	381 28	Norfolk, . . .	441 71
Hudson, . . .	231 28	North Andover, . . .	231 28
Huntington, . . .	381 28	North Brookfield, . . .	245 03
Ipswich, . . .	195 02	North Reading, . . .	381 28
Kingston, . . .	341 71	Northborough, . . .	220 85
Lakeville, . . .	481 28	Northfield, . . .	345 03
Lanesborough, . . .	445 02	Norton, . . .	381 28
Lee, . . .	281 28	Norwell, . . .	381 28
Leicester, . . .	195 02	Oakham, . . .	481 28
Leverett, . . .	445 02	Orange, . . .	231 28
Leyden, . . .	300 00	Orleans, . . .	441 71
Lincoln, . . .	170 86	Otis, . . .	445 03
Littleton, . . .	441 71	Oxford, . . .	281 28
Longmeadow, . . .	441 71	Palmer, . . .	231 28
Ludlow, . . .	341 71	Paxton, . . .	420 85
Lunenburg, . . .	381 28	Pelham, . . .	481 28
Lynnfield, . . .	345 02	Pembroke, . . .	345 03
Mansfield, . . .	281 28	Pepperell, . . .	291 71
Marion, . . .	320 86	Peru, . . .	481 28
Marshfield, . . .	220 86	Petersham, . . .	381 28
Mashpee, . . .	541 71	Phillipston, . . .	445 03
Mattapoisett, . . .	281 28	Plainfield, . . .	445 03
Maynard, . . .	231 28	Plympton, . . .	445 03
Medfield, . . .	281 28	Prescott, . . .	481 28
Medway, . . .	281 28	Princeton, . . .	381 28
Mendon, . . .	381 28	Provincetown, . . .	281 28
Merrimac, . . .	341 71	Randolph, . . .	281 28
Middlefield, . . .	481 28	Raynham, . . .	381 28

STATEMENT IX.

Trust Funds.

DETAILS \$93.

APPORTIONMENT OF INCOME, ETC. — *Concluded.*

Rehoboth, . . .	\$381 28	Townsend, . . .	\$281 28
Richmond, . . .	481 28	Truro, . . .	481 28
Rochester, . . .	320 85	Tyngsborough, . . .	591 71
Rockport, . . .	50 00	Tyringham, . . .	445 03
Rowe, . . .	531 28	Upton, . . .	281 28
Rowley, . . .	345 03	Uxbridge, . . .	195 03
Royalston, . . .	445 03	Wales, . . .	541 71
Russell, . . .	445 03	Walpole, . . .	195 03
Rutland, . . .	345 03	Wareham, . . .	195 03
Salisbury, . . .	381 28	Warren, . . .	231 28
Sandisfield, . . .	445 03	Warwick, . . .	445 03
Sandwich, . . .	381 28	Washington, . . .	420 85
Savoy, . . .	495 03	Wayland, . . .	341 71
Scituate, . . .	170 85	Wellfleet, . . .	441 71
Seekonk, . . .	345 03	Wendell, . . .	350 00
Sharon, . . .	220 85	Wenham, . . .	345 03
Sheffield, . . .	381 28	West Boylston, . . .	341 71
Shelburne, . . .	381 28	West Bridgewater, . . .	281 28
Sherborn, . . .	381 28	West Brookfield, . . .	345 03
Shirley, . . .	381 28	West Newbury, . . .	381 28
Shrewsbury, . . .	245 03	West Stockbridge, . . .	541 71
Shutesbury, . . .	470 85	West Tisbury, . . .	481 28
Somerset, . . .	281 28	Westborough, . . .	195 03
South Hadley, . . .	231 28	Westford, . . .	281 28
Southampton, . . .	445 03	Westhampton, . . .	481 28
Southborough, . . .	341 71	Westminster, . . .	381 28
Southwick, . . .	470 85	Westport, . . .	220 85
Sterling, . . .	381 28	Whately, . . .	420 85
Stoughton, . . .	50 00	Wilbraham, . . .	345 03
Stow, . . .	345 03	Williamsburg, . . .	381 28
Sturbridge, . . .	381 28	Williamstown, . . .	195 03
Sudbury, . . .	281 28	Wilmington, . . .	281 28
Sunderland, . . .	541 71	Winchendon, . . .	50 00
Sutton, . . .	281 28	Windsor, . . .	445 03
Swanzy, . . .	381 28	Worthington, . . .	445 03
Templeton, . . .	281 28	Wrentham, . . .	281 28
Tewksbury, . . .	281 28	Yarmouth, . . .	281 28
Tisbury, . . .	320 85		
Tolland, . . .	420 85		
Topsfield, . . .	345 03		
			\$90,018 51

STATEMENT IX.

Trust Funds.

DETAILS 394 AND 395.

DETAILS No. 394.

ROGERS BOOK FUND FOR STATE INDUSTRIAL SCHOOL FOR GIRLS.

[Acts 1857, chap. 215.]

No transactions of the fund, 1897.		
INCOME OF THE FUND, 1897.		
RECEIPTS.		
Income from investment,	\$35 00	
Cash on hand Jan. 1, 1897,	51 04	
		\$86 04
PAYMENTS.		
L. L. Brackett, superintendent,		\$49 77
Cash on hand Jan. 1, 1898,		36 27
		\$86 04
PRESENT INVESTMENT.		
City of Boston bond,		\$1,000 00

DETAILS No. 395.

TECHNICAL EDUCATIONAL FUND, COMMONWEALTH'S GRANT.

[Acts 1863, chaps. 166 and 220.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Town of Westborough note,	\$1,000 00	
Cash on hand Jan. 1, 1897,	12,075 35	
		\$13,075 35
No payments.		
Cash on hand Jan. 1, 1898,		\$13,075 35
INCOME OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,	\$5,400 18	
Cash on hand Jan. 1, 1897,	2,166 39	
		\$7,566 57

STATEMENT IX.

Trust Funds.

DETAILS 396.

TECHNICAL EDUCATIONAL FUND, COMMONWEALTH'S GRANT
— Concluded.

PAYMENTS.		
Massachusetts Agricultural College,		\$4,491 97
Massachusetts Institute Technology,		2,246 00
Total payments,		\$6,737 97
Cash on hand Jan. 1, 1898,		828 60
		<hr/> \$7,566 57
PRESENT INVESTMENTS.		
City of Boston bonds,	\$2,000 00	
Town of Chester note,	500 00	
of Concord notes,	45,000 00	
of Holbrook bonds,	15,000 00	
of Mansfield bonds,	13,000 00	
of Natick bonds,	20,000 00	
of Reading bonds,	15,000 00	
of Rockland note,	5,000 00	
of Saugus bonds,	5,000 00	
of Westborough notes,	3,000 00	
of Winchester note,	5,000 00	
		\$128,500 00
Cash on hand Jan. 1, 1898,		13,075 35
		<hr/> \$141,575 35

DETAILS No. 396.

TECHNICAL EDUCATIONAL FUND, UNITED STATES GRANT.

[Acts 1863, chaps. 166 and 220.]

TRANSACTIONS OF THE FUND, 1897.		
No transactions.		
INCOME OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,		\$10,950 00
PAYMENTS.		
Massachusetts Agricultural College,		\$7,300 00
Massachusetts Institute Technology,		3,650 00
		<hr/> \$10,950 00
PRESENT INVESTMENT.		
Boston & Albany Railroad bonds,		\$219,000 00

STATEMENT IX.

Trust Funds.

DETAILS 897 AND 398.

DETAILS No. 897.

TODD NORMAL SCHOOL FUND.

[Acts 1850, chap. 63.]

TRANSACTIONS OF THE FUND, 1897.		
No transactions.		
INCOME OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,		\$457 62
PAYMENTS.		
C. B. Tillinghast, treasurer Board of Education,		\$457 62
PRESENT INVESTMENTS.		
Town of Braintree note,	\$3,100 00	
of Swampscott notes,	9,000 00	
Total fund,		\$12,100 00

DETAILS No. 398.

ABOLITION OF GRADE CROSSINGS LOAN FUND.

[Acts 1890, chap. 428; 1892, chaps. 178, 312 and 433; 1893, chaps. 283 and 424; 1894, chaps. 216, 467 and 545; 1896, chap. 439.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
To correct error, 1896, in transfer registered bonds,	\$500,000 00	
To correct error, Nov. 11, 1895, in transfer,	225 61	
City of Boston,	45,795 53	
of Brockton,	10,555 01	
of Chelsea,	6,892 79	
of Newton,	21,194 94	
of Springfield,	1,078 90	
Town of Attleborough,	1,360 54	
of Belchertown,	718 71	
of Dedham,	565 02	
of East Bridgewater,	421 24	
of Marshfield,	92 24	
of Millbury,	483 27	
Amount carried forward,	\$589,378 80	

STATEMENT IX.

Trust Funds.

DETAILS 398.

ABOLITION OF GRADE CROSSINGS LOAN FUND—*Continued.*

<i>Amount brought forward,</i>	\$589,378 80	
Town of Natick,	5,939 16	
of Norwood,	519 62	
of Templeton,	523 78	
of Uxbridge,	255 49	
Total receipts,		\$596,616 85
Cash on hand Jan. 1, 1897,		1,680,483 84
		<u>\$2,277,100 69</u>
PAYMENTS.		
Paid Boston & Albany Railroad for cross- ings at,—		
Newton,		\$217,714 42
Springfield,		3,776 14
Ware,		717 68
Paid city of Newton,		179,990 79
town of Palmer,		1,642 50
town of Ware,		164 70
town of West Springfield,		5,805 00
John W. Mason, auditor,		26 70
Paid Boston & Maine Railroad for cross- ings at,—		
Boylston,		290 08
Northampton,		63,642 89
Ware,		1,257 71
Worcester,		2,072 34
Paid city of Worcester,		3,066 46
town of Boylston,		90 11
Fitchburg Railroad,—		
Paid town of Holden,		6,156 91
Massachusetts Central Railroad for crossing at Belchertown,		5,090 32
William H. Clapp, auditor,		25 00
New England Railroad,—		
Paid city of Boston,		34,229 91
town of Norwood,		3,637 35
George W. Wiggin, Charles A. Allen and Edward B. Bishop, commission- ers,		3,786 36
Paid New York, New Haven & Hartford Railroad for crossings at,—		
Hyde Park,		3,108 04
Northampton,		51,749 11
Wareham,		4,820 45
Paid town of Lee,		1,078 53
Paid Old Colony Railroad for crossings at,—		
Boston,		611,906 92
Brockton,		95,933 96
Marshfield,		322 84
<i>Amount carried forward,</i>		<u>\$1,902,043 22</u>

STATEMENT IX.

Trust Funds.

DETAILS 399.

ABOLITION OF GRADE CROSSINGS LOAN FUND—*Concluded.*

<i>Amount brought forward,</i>		\$1,302,043 22
Paid city of Boston,		18,359 45
Paid Providence & Worcester Railroad for crossing at,—		
Uxbridge,		493 65
Paid town of Uxbridge,		1,890 74
abolition grade crossings loan, revenue, for registered bonds,		500,000 00
Total payments,		\$1,822,787 06
Cash on hand Jan. 1, 1898,		454,313 63
		\$2,277,100 69
PRESENT INVESTMENTS.		
Abolition grade crossings bonds,		\$500,000 00
Cash on hand Jan. 1, 1898,		454,313 63
		\$954,313 63

DETAILS No. 399.

ARMORY LOAN FUND.

[Acts 1888, chap. 384; 1893, chap. 367; 1894, chap. 211; 1895, chap. 465.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Armory Loan sinking fund, armory loan bonds,	\$120,000 00	
Cash on hand Jan. 1, 1897,	38,598 54	
		\$158,598 54
PAYMENTS.		
John W. Leighton, died October 6,	\$2,123 67	
Printing,	4 60	
		\$2,128 27
BOSTON, EAST ARMORY.		
Electric lighting,	\$21 48	
Labor and material, wiring the armory,	4,770 36	
Charles W. Baxter,	8,741 69	
Continental Filter Company,	770 90	
<i>Amounts carried forward,</i>	\$14,304 43	\$2,128 27

STATEMENT IX.

Trust Funds.

DETAILS 399.

ARMORY LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$14,304 48	\$2,128 27
Olin W. Cutter, architect,	2,900 00	
P. J. Dinn,	2,113 00	
John Farquhar's Sons,	2,038 42	
F. M. Ferrin,	2,999 22	
Jerome C. Hosmer,	11,292 97	
D. J. Keefe & Co.,	12,422 10	
John W. Leighton, travel,	82 10	
David McIntosh,	2,256 65	
Charles P. Naugle,	900 00	
L. F. Perry & Whitney,	4,188 14	
A. N. Sampson, office rent,	90 00	
A. A. Sanborn,	2,209 77	
Smith & Anthony,	600 00	
G. W. & F. Smith Iron Company,	1,100 44	
Wilson Cleaning and Building Care Co.,	142 36	
		59,589 60
BOSTON, SOUTH ARMORY.		
Electric lighting,	\$51 91	
Labor and material, wiring the armory,	6,868 58	
Continental Filter Company,	770 90	
Olin W. Cutter, architect,	2,900 00	
John Farquhar's Sons,	2,288 05	
F. M. Ferrin,	3,449 66	
Ira G. Hersey,	7,703 01	
John S. Jacobs & Son.,	2,804 31	
John W. Leighton, travel,	21 05	
William Lumb & Co.,	19,335 09	
David McIntosh,	1,072 00	
L. F. Perry & Whitney,	2,980 10	
A. N. Sampson, office rent,	45 00	
A. A. Sanborn,	1,068 54	
Smith & Anthony,	600 00	
G. W. & F. Smith Iron Company,	230 00	
		52,188 20
FALL RIVER ARMORY.		
Hardware,	\$27 47	
Iron coal chute,	11 00	
Oiling floors,	59 00	
Beattie & Wilcox,	26,850 98	
E. S. Brown & Co.,	491 70	
Olin W. Cutter, architect,	25 00	
Charles E. Hall & Co.,	325 00	
John W. Leighton, travel,	49 25	
L. F. Perry & Whitney,	1,410 00	
C. H. McKenney & Co.,	800 00	
A. N. Sampson,	65 00	
<i>Amounts carried forward,</i>	\$30,114 40	\$113,906 07

STATEMENT IX.

Trust Funds.

DETAILS 400 AND 401.

ARMORY LOAN FUND—*Concluded.*

<i>Amounts brought forward,</i> . . .	\$30,114 40	\$113,906 07
Walt & Cutter,	1,304 05	
Watson & Hentershee,	60 00	31,478 45
Total payments,		\$145,884 52
Cash on hand Jan. 1, 1898,		13,214 02
		\$158,598 54
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1898,		\$13,214 02

DETAILS No. 400.

BARING BROTHERS & Co., LIMITED.

RECEIPTS.		
Kidder, Peabody & Co.,	\$119,715 90	
Interest on deposits,	63 91	
Interest, to correct error, July 16, 1896,	330 91	
Total receipts,		\$120,110 72
Cash on hand Jan. 1, 1897,		65,709 18
		\$185,819 90
PAYMENTS.		
Bonds and interest paid by them,		\$124,097 46
Cash on hand Jan. 1, 1897,		61,722 44
		\$185,819 90

DETAILS No. 401.

BOARD OF REGISTRATION IN DENTISTRY FUND.

[Acts 1887, chap. 137.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Fees from E. V. McLeod, secretary,	\$2,600 00	
Cash on hand, Jan. 1, 1897,	542 01	\$3,142 01

STATEMENT IX.

Trust Funds.

DETAILS 402.

BOARD OF REGISTRATION IN DENTISTRY FUND — *Concl'd.*

PAYMENTS.			
Thomas J. Barrett, —			
Services,		\$285 00	
Expenses,		216 80	\$501 80
John F. Dowsley, —			
Services,		\$305 00	
Expenses,		137 98	442 98
E. V. McLeod, secretary, —			
Services,		\$250 00	
Expenses,		177 80	427 80
G. E. Mitchell, —			
Services,		\$285 00	
Expenses,		115 94	400 94
Dwight M. Clapp, —			
Services,		\$245 00	
Expenses,		100 10	345 10
Clerical services,		\$158 17	
Printing,		78 75	
Postage,		53 92	
Rooms, janitor, etc,		26 50	
Stationery,		23 44	
Carriage hire,		22 00	
Hotel bills,		20 75	
Legal services,		10 00	
Express,		1 25	394 78
Total payments,			\$2,513 40
Cash on hand Jan. 1, 1898,			628 61
			\$3,142 01
PRESENT INVESTMENT.			
Cash on hand Jan. 1, 1898,			\$628 61

DETAILS No. 402.

BOARD OF REGISTRATION IN MEDICINE FUND.

[Acts 1894, chap. 458; 1896, chap. 412.]

TRANSACTIONS OF THE FUND, 1897.			
RECEIPTS.			
Fees from Edwin B. Harvey, secretary,		\$5,920 00	
Cash on hand Jan. 1, 1897,		2,558 11	\$8,478 11

STATEMENT IX.

Trust Funds.

DETAILS 403.

BOARD OF REGISTRATION IN MEDICINE FUND—*Concluded.*

PAYMENTS.		
Edwin B. Harvey, secretary,	.	\$2,898 75
A. L. Chase,	.	283 45
W. P. Bowers,	.	248 91
S. H. Calderwood,	.	233 32
A. C. Walker,	.	228 98
W. C. Cutler,	.	204 25
C. E. Miles,	.	182 97
Clerical services,	.	331 00
Postage, etc.,	.	103 45
Stationery,	.	78 95
Printing,	.	50 40
Annie B. Longley, travel,	.	27 00
Books,	.	25 50
Legal services,	.	10 00
Typewriter supplies,	.	7 15
Directory,	.	5 50
Total payments,	.	\$4,914 58
Cash on hand Jan. 1, 1898,	.	3,563 53
		\$8,478 11
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1898,	.	\$3,563 53

DETAILS No. 403.

BOARD OF REGISTRATION IN PHARMACY FUND.

[Acts 1896, chap. 397.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Fees from F. H. Butler, secretary,	.	\$2,252 00
Fees from H. M. Whitney, president,	.	30 00
Total receipts,	.	\$2,282 00
Cash on hand Jan. 1, 1897,	.	339 34
		\$2,621 34
PAYMENTS.		
John Larrabee,	.	\$847 43
John A. Rice,	.	419 31
F. H. Butler,	.	365 75
H. M. Whitney,	.	277 42
A. K. Tilden,	.	97 50
Amount carried forward,	.	\$2,007 41

STATEMENT IX.

Trust Funds.

DETAILS 404.

BOARD OF REGISTRATION IN PHARMACY FUND— *Concluded.*

<i>Amount brought forward,</i>		\$2,007 41
Printing,		65 79
Postage,		60 00
Drugs,		35 00
Stationery,		15 20
Clerical services,		4 32
Total payments,		\$2,187 72
Cash on hand Jan. 1, 1898,		433 62
		\$2,621 34
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1898,		\$433 62

DETAILS No. 404.

COMMONWEALTH'S FLATS IMPROVEMENT FUND.

[Acts 1875, chap. 239; 1878, chap. 237; 1889, chap. 98; 1896, chaps. 442 and 548.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,		\$5,235 08
L. G. Burnham & Co.,	\$575 00	
Peter McConarty,	60 00	
New York & New England Railroad Company,	10 00	
Rent of South Boston flats,	10 00	
Walworth Manufacturing Company,	54,660 37	55,315 37
Town of Littleton note,	\$1,000 00	
of Rockland note,	2,000 00	
of West Newbury note,	800 00	3,800 00
Total receipts,		\$64,350 45
Cash on hand Jan. 1, 1897,		33,559 61
		\$97,910 06
PAYMENTS.		
Frank W. Hodgdon,—		
Services,	\$1,500 00	
Expenses,	208 74	\$1,708 74
Samuel A. Warren,		900 00
John King,		720 00
<i>Amount carried forward,</i>		\$3,328 74

STATEMENT IX.

Trust Funds.

DETAILS 405.

COMMONWEALTH'S FLATS IMPROVEMENT FUND—*Concluded.*

<i>Amount brought forward,</i>		\$3,328 74
Martin Green,		626 00
L. H. Bateman,		400 00
A. P. Perkins,		301 00
John R. Burke,		228 00
W. H. Wales,		125 00
Advertising,		30 72
Chains,		35 00
Charts,		4 50
Drilling buoy-stones,		18 00
Lumber,		103 96
Paint,		10 51
Poles,		40 00
Spikes,		8 30
Stenographers' services,		121 85
Teaming,		3 00
Use of boat,		15 00
Bay State Dredging Company,		808 97
Thomas Cargill,		25 00
Albert A. Hersey,		7,807 69
Thomas Hills,		400 00
Lewis & Scott,		62 80
New England Dredging Company,		11,812 64
Henry W. Phillips,		777 00
George W. Townsend,		15 00
Total payments,		\$27,108 68
Cash on hand Jan. 1, 1898,		70,801 38
		\$97,910 06
PRESENT INVESTMENTS.		
City of North Adams notes,	\$11,000 00	
Town of Littleton notes,	3,000 00	
of Rockland notes,	18,000 00	
of West Newbury notes,	4,000 00	
		\$36,000 00
Cash on hand Jan. 1, 1898,		70,801 38
		\$106,801 38

DETAILS No. 405.

HARBOR IMPROVEMENT LOAN FUND.

[Acts 1897, chap. 513.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
For harbor improvement bonds,		\$500,000 00

STATEMENT IX.

Trust Funds.

DETAILS 406.

HARBOR IMPROVEMENT LOAN FUND — *Concluded.*

PAYMENTS.		
E. A. Clark,		\$498 77
L. H. Bateman,		100 00
S. A. Warren,		90 00
W. W. Marrs,		65 00
C. F. Powers,		65 00
Advertising,		180 62
Blue prints,		29 00
Printing,		32 85
Total payments,		\$1,061 24
Cash on hand Jan. 1, 1898,		498,938 76
		<hr/> \$500,000 00
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1898,		\$498,938 76
PREMIUM ON HARBOR IMPROVEMENT LOAN FUND.		
RECEIPTS.		
Premium on harbor improvement bonds, . .	\$34,690 00	
Transfer from harbor improvement loan sinking fund,	639 00	
	<hr/>	\$35,329 00
PAYMENTS.		
Harbor improvement loan sinking fund,		\$34,690 00
American Bank Note Company,		639 00
		<hr/> \$35,329 00

DETAILS No. 406.

MASSACHUSETTS HOSPITAL FOR CONSUMPTIVES LOAN FUND.

[Acts 1895, chap. 503; 1896, chap. 117.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Kiggins & Tooker Company,	\$6 00	
Town of Amesbury note,	7,000 00	
Total receipts,		\$7,006 00
Cash on hand Jan. 1, 1897,		89,917 39
		<hr/> \$96,923 39

STATEMENT IX.

Trust Funds.

DETAILS 406.

MASSACHUSETTS HOSPITAL FOR CONSUMPTIVES LOAN FUND
— *Concluded.*

PAYMENTS.		
William T. Carolin, trustee,	\$666 66	
Augustine W. Esleeck, trustee,	666 66	
John C. Hammond, trustee,	666 66	
Frederick B. Percy, trustee,	666 66	
Alfred Worcester, trustee,	666 66	
Walter H. Bartlett, land,	150 00	
Margaret and Peter Riley, land,	30 00	
Robert J. Stevenson, consideration for deed,	150 00	
Fire extinguisher,	8 00	
Grass seed,	9 69	
Night watchman,	54 25	
Trustees' travel,	660 47	
Watchman,	169 75	
Water piping,	10 62	
Water rates,	750 00	
William C. Chase, architect,	500 00	
Joseph W. Curtis, landscape engineer,	296 24	
Charles T. Davis, services,	15 00	
G. P. Hapgood, inspector,	606 00	
J. D. Sisson, inspector,	187 84	
Thompson & Wheeler, civil engineers,	2,158 62	
Henry K. Barnes,	120 00	
T. Costello & Co.,	4,280 00	
A. B. Franklin,	10,455 00	
Ludlow Manufacturing Company,	193 77	
Mather & Whiting,	53,617 90	
R. T. Oakes & Co.,	600 00	
L. A. Taylor, sewer construction,	7,912 00	
L. A. Taylor, grading,	2,097 89	
L. A. Taylor, drain,	1,500 00	
L. A. Taylor, road construction,	1,034 13	
L. A. Taylor, laying water pipes,	819 41	
Total payments,	\$91,719 38	
Cash on hand Jan. 1, 1898,	5,204 01	
	\$96,923 39	
PRESENT INVESTMENTS.		
Town of North Brookfield note,	\$10,000 00	
Cash on hand Jan. 1, 1898,	5,204 01	
	\$15,204 01	

STATEMENT IX.

Trust Funds.

DETAILS 407.

DETAILS No. 407.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS LOAN FUND.

[Acts 1896, chap. 483.]

TRANSACTIONS OF THE FUND, 1897.		
No receipts		
Cash on hand Jan. 1, 1897,		\$82,211 41
PAYMENTS.		
Owen Copp, superintendent, —		
Salary,	\$1,866 66	
Expenses,	579 11	
		\$2,245 77
Blacksmithing,		17 25
Board,		9 50
Brick,		228 50
Building wall,		178 25
Carriage hire,		7 50
Cement,		781 98
Coal,		8 90
Cork,		24 13
Dinners for trustees,		33 50
Directories,		10 50
Floor polish,		2 75
Flushing gates,		35 75
Frames and covers,		89 03
Freight,		61 18
Fruit,		2 43
Grain,		12 00
Hardware,		805 46
Iron-work,		175 82
Labor,		6,720 06
Lime,		6 40
Lumber,		770 75
Manhole frames and gates,		98 86
Newspapers,		2 00
Oil,		10 08
Painting,		212 40
Piping,		330 67
Repairs to water pipes,		5 34
Sand,		42 20
Screens for doors and windows,		210 70
Sewer pipes, etc.,		478 26
Shutters,		20 00
Stone,		122 90
Teaming,		35 07
Trustees' travel,		294 38
Turpentine,		67 90
Typewriting,		1 70
Valves,		94 25
Amount carried forward,		\$14,254 12

STATEMENT IX.

Trust Funds.

DETAILS 408.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS LOAN FUND—
Concluded.

<i>Amount brought forward,</i>		\$14,254 12
Wax,		16 80
Wire guards,		322 00
Rand & Taylor, Kendall & Stevens, archi- tects,		1,617 98
Hascal Dodge,		28,605 75
A. B. Franklin,		2,991 11
Frank L. Fuller, civil engineer,		741 86
Seth W. Fuller,		3,987 52
Lowell Steam Boiler Works,		1,612 00
I. N. Tucker,		4,202 28
Total payments,		\$58,350 87
Cash on hand Jan. 1, 1898,		23,860 54
		\$82,211 41
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1898,		\$23,860 54

DETAILS No. 408.

MASSACHUSETTS VOLUNTEERS' FUND.

[Acts 1894, chap. 67.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Income from investments,		\$1,385 99
For metropolitan sewerage loan fund bonds,	\$30,000 00	
For metropolitan sewerage loan fund, Ne- ponset valley bonds,	15,000 00	45,000 00
Total receipts,		\$46,385 99
Cash on hand Jan. 1, 1897,		293 28
		\$46,679 27
PAYMENTS.		
Income, amount over-invested,		\$234 68
City of Boston bonds,		27,000 00
Total payments,		\$27,234 68
Cash on hand Jan. 1, 1898,		19,444 64
		\$46,679 27

STATEMENT IX.

Trust Funds.

DETAILS 409.

MASSACHUSETTS VOLUNTEERS' FUND — *Concluded.*

PRESENT INVESTMENTS.		
City of Boston bonds,		\$27,000 00
Cash on hand Jan. 1, 1898,		19,444 64
Total fund,		\$46,444 64

DETAILS No. 409.

MEDFIELD INSANE ASYLUM LOAN FUND.

[Acts 1892, chap. 425; 1894, chaps. 391 and 526; 1895, chap. 399.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS		
For Medfield Insane Asylum loan bonds, . .	\$25,000 00	
Of sinking fund, to correct error in transfer, Oct. 22, 1895,	1,513 26	
City of Lowell note,	67,500 00	
Total receipts,		\$94,013 26
Cash on hand Jan. 1, 1897,		855 55
		\$94,868 81
PAYMENTS.		
Medfield Insane Asylum, buildings, to correct entries, May 23 and July 10, 1896, . .		\$25 95
Albert B. Franklin,		11,611 88
Asbestos Paper Company,		513 00
General Electric Company,		7,188 15
William Lumb & Co,		999 61
David McIntosh,		410 75
McNeal Pipe and Foundry Company,		5,672 17
G. F. Merrill,		237 00
National Manufacturing Company,		3,487 00
Parker & Bateman,		249 51
Rawson & Morrison Manufacturing Company,		225 00
F. S. Robbins, buildings E. E., F. F. and L. L.,		24,285 80
F. S. Robbins, chapel, barn and stable,		15,863 68
Henry F. Ross,		140 00
Lucian A. Taylor,		7,884 90
Walker & Pratt Manufacturing Company,		1,513 13
Wallburg & Sherry,		163 76
Samuel West Stained Glass Works,		151 38
Charles A. Allen, services,		1,394 84
Norman W. Clark, superintendent,		682 15
Amount carried forward,		\$82,699 66

STATEMENT IX.

Trust Funds.

DETAILS 409.

MEDFIELD INSANE ASYLUM LOAN FUND — Continued.

<i>Amount brought forward,</i>		\$82,699 66
Ernest A. Snow, architect,		100 00
S. Edwin Tobey, architect,		2,500 00
S. Homer Woodbridge, services,		94 27
Advertising,		34 25
Alterations on hay-rack,		41 00
Asbestos covering,		73 58
Fireplace,		65 00
Freight,		912 90
Hardware,		480 22
Lumber,		46 28
Plans for woodwork,		25 00
Teaming,		45 00
Valves,		105 61
Total payments,		\$87,222 77
Cash on hand Jan. 1, 1898,		7,646 04
		\$94,868 81
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1898,		\$7,646 04
PREMIUM ON MEDFIELD INSANE ASYLUM LOAN FUND.		
RECEIPTS.		
Premium on bonds sold,		\$1,483 00
PAYMENTS.		
Medfield Insane Asylum sinking fund,		\$1,483 00
RECAPITULATION.		
EXPENSES.		
1899.		
Appropriation,	\$30,000 00	
Expended,		\$22,679 16
1892.		
Appropriation,	8,000 00	
Expended,		8,398 12
1893.		
Appropriation,	10,500 00	
Loan,	500,000 00	
Expended,		89,752 85
<i>Amounts carried forward,</i>	\$548,500 00	\$120,830 13

STATEMENT IX.

Trust Funds.

DETAILS 410.

MEDFIELD INSANE ASYLUM LOAN FUND — *Concluded.*

<i>Amounts brought forward,</i> \$548,500 00		\$120,830 13
1894.		
Appropriation,	9,000 00	
Loan,	200,000 00	
Expended,		326,731 83
1895.		
Appropriation,	9,525 00	
Loan,	300,000 00	
Expended,		291,797 63
1896.		
Appropriation,	9,175 00	
Expended,		254,386 34
1897.		
Appropriation,	8,675 00	
Loan,	25,000 00	
Expended,		95,732 56
Total,	\$1,109,875 00	\$1,089,478 49

DETAILS No. 410.

METROPOLITAN PARKS LOAN FUND.

[Acts 1893, chap. 407; 1894, chaps. 288, 483 and 509; 1895, chap. 305; 1896, chaps. 466, 472 and 550.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
From J. P. Morgan & Co., for bonds, . . .	\$1,400,000 00	
From Kidder, Peabody & Co., for bonds, . .	600,000 00	
John Woodbury, secretary,	11,947 26	
George L. Rogers, acting secretary, . . .	1,319 95	
Metropolitan Parks Loan Fund, to correct error, Warrant No. 17, 1896,	52 08	
Joseph M. Curley, clerk fines,	51 00	
J. P. S. Churchill, clerk fines,	22 00	
Woburn police court fines,	13 00	
Chelsea police court fines,	6 00	
Total receipts,		\$2,013,411 29
Cash on hand Jan. 1, 1897,		358,681 28
		\$2,372,092 57

STATEMENT IX.

Trust Funds.

DETAILS 410.

METROPOLITAN PARKS LOAN FUND—Continued.

PAYMENTS.		
Metropolitan parks loan fund, Charles River loan made in 1896,		\$300,000 00
Paid sinking fund for 1897,		63,680 70
Paid expenses commission July 1, 1896, to Jan. 1, 1897,		19,604 06
COMMISSIONERS.		
William de las Casas, chair-	without com- pensation.	
man,		
Edwin B. Haskell,		
Augustus Hemenway,		
Abraham L. Richards,		
Edwin U. Curtis, resigned		
October 5,		
Thomas L. Livermore, from		
October 6,		
SECRETARY.		
John Woodbury,		3,666 66
CLERKS.		
Mary V. Habberley,	\$783 33	
Alice Edson,	660 00	
Alice G. Kelley,	300 00	
Mary C. Godvin,	240 00	
Herbert A. Hall, messenger,	90 00	
H. M. Carey, messenger,	60 00	
		2,133 33
EXPENSES.		
Louis A. Frothingham, legal services,	\$401 40	
Frederic S. Goodwin, services,	1,750 00	
Frederic S. Goodwin, expenses,	374 50	
Stephen S. Bartlett,	78 94	
Olmsted, Olmsted & Eliot,	492 92	
Prescott F. Hall,	22 92	
William T. Pierce,	104 49	
George L. Rogers,	900 00	
F. L. & J. C. Olmsted,	22 21	
Atlases,	53 55	
Books,	26 50	
Badges,	34 25	
Blue prints,	582 35	
Bag,	3 25	
Carriage hire,	42 00	
Directory,	5 50	
Dinners,	203 25	
Drawing material,	285 21	
Dusters,	1 25	
Electric lighting,	36 78	
Amounts carried forward,	\$5,421 27	\$389,034 75

STATEMENT IX.

Trust Funds.

DETAILS 410.

METROPOLITAN PARKS LOAN FUND—Continued.

<i>Amounts brought forward,</i>	\$5,421 27	\$389,084 75
Experts,	822 84	
Express, etc.,	15 94	
Furniture,	143 75	
Ice,	15 50	
Janitor,	115 00	
Hardware,	34 90	
Labor,	8,402 83	
Levels,	1 75	
Lumber,	22 40	
Lunches,	7 70	
Lamps,	8 50	
Mounting plans,	35 49	
Map,	35 00	
Mounting plants,	200 00	
Painting,	4 09	
Photographs,	185 40	
Plans,	6 00	
Postage,	252 00	
Printing,	753 52	
Plumb-bobs,	50 40	
Removing awnings,	7 50	
Rent of rooms,	2,156 19	
Repairing transits,	5 95	
Scales,	35 80	
Spring water,	4 00	
Signs,	3 00	
Stakes,	30 85	
Stationery,	379 99	
Stenographer,	140 00	
Transits, etc.,	432 00	
Telephone,	206 53	
Towel supply,	30 20	
Travelling expenses,	574 12	
Typewriter supplies,	22 03	
Uniforms,	281 78	
		20,844 22
BEAVER BROOK RESERVATION.		
Blacksmithing,	\$33 10	
Corn, meal and oats,	68 88	
Cold tar,	4 85	
Drinking fountain,	20 25	
Experts,	178 00	
Gravel,	219 17	
Hardware,	22 62	
Harnesses,	46 05	
Hay, oats, etc.,	38 30	
Horses,	76 25	
Labor,	1,363 10	
Lanterns and reflectors,	23 85	
<i>Amounts carried forward,</i>	\$2,094 42	\$409,878 97

STATEMENT IX.

Trust Funds.

DETAILS 410.

METROPOLITAN PARKS LOAN FUND—*Continued.*

<i>Amounts brought forward,</i>	\$2,094 42	\$409,878 97
Lawn dressing,	10 70	
Lumber,	4 20	
Oil,	9 60	
Paint,	1 60	
Piping,	123 14	
Plumbing,	6 95	
Printers' ink,	24 44	
Repairing flag,	5 85	
Repairing wall,	13 00	
Sharpening tools,	24 46	
Seeds,	2 31	
Sand,	46 14	
Use of sewer,	4 50	
Wagon,	125 00	
Work on superintendent's house,	14 65	
Olmsted, Olmsted & Elliot,	5 65	
F. L. & J. C. Olmsted,	11 05	
Paid for land to,—		
Horace T. Stearns <i>et al.</i> , Waltham,	1,093 46	
		3,621 12
BLUE HILLS PARKWAY.		
Blacksmithing,	\$140 34	
Cement,	31 94	
Carpenter work,	127 22	
Cleansing clothing,	21 00	
Carriage hire,	27 70	
Dynamite,	88 40	
Experts,	365 00	
Express,	20 15	
Fire extinguishers,	202 50	
Felt,	8 25	
Hardware,	166 35	
Harnesses,	55 38	
Hay, oats, etc.,	602 86	
Horse hire,	1,037 21	
Labor,	10,383 35	
Lumber,	379 46	
Life buoys,	9 75	
Mangers,	20 35	
Mounting plans,	1 00	
Oil,	25 38	
Paint,	2 15	
Plumbing,	35 28	
Police,	3,542 63	
Police belts,	6 15	
Piping,	216 27	
Physician's services,	10 00	
Repairing pump,	6 49	
<i>Amounts carried forward,</i>	\$17,532 56	\$413,500 09

STATEMENT IX.

Trust Funds.

DETAILS 410.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$17,582 56	\$418,500 09
Repairing wagon,	50 69	
Rope,	25 00	
Road-roller,	75 00	
Sharpening tools,	420 00	
Stringing wire,	27 50	
Telephone,	168 35	
Telephone system,	103 97	
Travelling expenses,	116 05	
Watering trough,	40 00	
Wagons,	216 80	
Window shades,	2 95	
Andrews, Jaques & Rantoul,	200 00	
F. L. & J. C. Olmsted,	3 60	
Olmsted, Olmsted & Eliot,	12 89	
Patrick O'Hearn,	2,000 00	
Charles F. Richardson, services,	19 10	
Paid for land to, —		
Margaret F. Forsythe, Quincy,	150 00	
Thomas E. Fernald, Quincy,	200 00	
Charles F. Hall, Milton,	225 00	
Henry P. Kendall, Milton,	318 00	
Mary E. Lewin, Milton,	21,291 00	
Town of Milton,	10 80	
Margaret E. Reed, guardian, Milton,	1,167 50	
Nathaniel Safford, Milton,	400 00	
John W. Shapleigh, attorney, Milton,	1,991 70	
Helen M. Tolman, executor, Braintree,	750 00	
Augusta E. Talbot <i>et al.</i> , Milton,	119 00	
Edward D. Wadsworth, Milton,	50 00	
		47,687 46
HEMLOCK GORGE PARKWAY.		
Carpenter work,	\$8 96	
Drain,	25 00	
Experts,	862 55	
Hardware,	15 30	
Horse hire,	34 05	
Iron posts,	5 35	
Labor,	897 90	
Lanterns and reflectors,	7 95	
Lumber,	28 88	
Loam,	9 40	
Maps,	6 75	
Paint,	11 15	
Painting,	119 05	
Police hats,	27 35	
Police,	75 75	
Padlocks,	5 75	
Range,	40 00	
<i>Amounts carried forward,</i>	\$2,181 09	\$461,187 55

STATEMENT IX.

Trust Funds.

DETAILS 410.

METROPOLITAN PARKS LOAN FUND—*Continued.*

<i>Amounts brought forward,</i>	\$2,181 09	\$461,187 55
Revolvers and clubs,	155 69	
Registering deeds,	2 79	
Repairing uniforms,	10 00	
Stationery,	6 70	
Signs,	2 50	
Travelling expenses,	27 75	
Uniforms,	383 17	
Vines,	3 75	
Water,	12 00	
Water-closets,	74 11	
Water meter,	2 50	
Walter Chesley,	670 00	
Daniel Hurley,	326 00	
Olmsted, Olmsted & Eliot,	1,650 00	
F. L. & J. C. Olmsted,	65	
William T. Pierce, expenses,	132 39	
Land,—		
Philip Gokey, Needham,	600 00	
Paul N. Goodrich, Needham,	600 00	
Second Baptist Church, Newton,	1,500 00	
Bentley W. Warren, attorney, Newton and Needham,	16,000 00	24,841 09
KING'S BEACH PARKWAY.		
Prescott F. Hall, services,	\$57 28	
Land,—		
John W. Chapman, executor, Swampscott,	450 26	
Edward S. Foster, attorney, Lynn,	1,000 00	
Mary A. Green, Swampscott,	1,124 49	
Hannah B. Hadley, mortgagee, Swampscott,	450 25	
Mary S. Horton, Swampscott,	563 00	
Marblehead Savings Bank,	5,146 50	
John J. Merrill, Swampscott,	3,762 83	
A. Frank Nesbitt, Swampscott,	449 80	
Hurlburt McCarthy, attorney, Swampscott,	1,204 00	
Amos Phillips, Swampscott,	337 33	
Rebecca B. Seger, executrix, Swampscott,	337 33	
Town of Swampscott,	96 00	14,979 07
MIDDLESEX FELS PARKWAY.		
Belts,	\$10 15	
Bicycles and fittings,	165 33	
Blacksmithing,	57 90	
Board of horse,	73 58	
Carpenter work,	456 00	
Carriage hire,	89 00	
Cement,	13 98	
<i>Amounts carried forward,</i>	\$865 94	\$500,507 71

STATEMENT IX.

Trust Funds.

DETAILS 410.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$865 94	\$500,507 71
Clothing,	228 00	
Coal,	12 50	
Door and posts,	40 50	
Dynamite,	112 25	
Experts,	6,745 05	
Express,	29 45	
Fence,	63 10	
Field glasses,	13 50	
Grass seed, etc.,	40 23	
Gutters,	23 51	
Hardware,	648 29	
Harnesses,	289 44	
Hats,	6 75	
Hay, oats, etc.,	364 29	
Horses,	600 00	
Horse hire,	2,397 49	
Ice,	5 25	
Iron-work, etc.,	122 34	
Labor,	12,109 30	
Lawyers' services,	58 90	
Lime,	2 20	
Lumber,	724 69	
Masons' labor,	56 00	
Oil,	54 71	
Paint,	239 51	
Pitch, etc.,	8 95	
Police,	2,920 50	
Rent,	12 00	
Repairs,	555 16	
Repairs on " Mollie " Spring,	82 10	
Repairing clothing,	15 50	
Revolvers, etc.,	35 85	
Roller,	11 12	
Sharpening tools,	217 05	
Sleigh,	70 00	
Sponge, etc.,	24 90	
Stakes,	17 50	
Stenographer,	522 00	
Telephone,	139 80	
Telephone system,	209 63	
Travelling expenses,	133 13	
Veterinary's services,	97 00	
Wagon,	150 00	
Wagon repairs,	44 05	
Wall paper,	143 70	
Water,	19 58	
Window shades,	30 25	
W. H. Pierce, services,	20 00	
A. W. Bryne Construction Company,	980 60	
<i>Amounts carried forward,</i>	\$32,813 56	\$500,507 71

STATEMENT IX.

Trust Funds.

DETAILS 410.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$32,813 56	\$500,507 71
Stephen S. Bartlett,	72 50	
F. E. Chandler,	957 51	
Coleman Brothers,	606 05	
Olmsted, Olmsted & Eliot,	24 14	
F. L. & J. C. Olmsted,	1 93	
Paid for land to,—		
Charles A. Armstrong, Medford,	31 00	
Sarah A. Bacon, Medford,	4,400 00	
Carrie Butler, Stoneham,	450 00	
Grace I. Butterfield, Stoneham,	950 00	
Mary A. Bennett, Medford,	45 00	
Richard Dexter, Malden, Medford, Melrose and Stoneham,	19,648 46	
Samuel S. Dexter, Malden, Medford, Melrose and Stoneham,	19,648 45	
Mary W. Farmer, Medford,	200 00	
William B. French, Medford,	7,400 00	
Herbert J. Harwood, administrator, Malden,	300 00	
Andrew A. Lamont, Medford,	31 00	
Samuel C. Lawrence, Medford,	14,011 66	
Tobias Libby, Stoneham,	4,525 00	
George W. Lord, Melrose and Stoneham,	11,500 00	
City of Medford,	1 95	
John O'Brien, Medford,	81 30	
James H. Page, trustee, Medford,	4,500 00	
Alice A. Pickering, Medford,	62 00	
William A. Sargent, Stoneham,	975 00	
A. Cutter Sibley, Stoneham,	750 00	
Charles T. Symmes, Winchester,	50 00	
John O Teele, attorney, Malden and Melrose,	23,816 35	
Isaac J. Tisdale, Medford,	27 35	
Ellen L. Wellington, Medford,	4,000 00	
Damages,—		
Ezra B. Whittier,	100 00	
		151,980 21
REVERE BEACH PARKWAY.		
Advertising,	\$144 13	
Blankets, etc.,	16 00	
Brooms, baskets, etc.,	34 25	
Board of horse,	163 47	
Brass checks,	7 00	
Building sewer,	46 00	
Blacksmithing,	6 55	
Building fence,	97 00	
Carpenter work,	134 38	
Carriage hire,	134 00	
Cot bed,	3 00	
Carpet,	10 00	
<i>Amounts carried forward,</i>	\$795 78	\$652,487 92

STATEMENT IX.

Trust Funds.

DETAILS 410.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$795 78	\$652,487 92
Cart,	85 00	
Cotton cloth,	5 40	
Cleaning clothes,	32 50	
Coal,	116 31	
Catch-basins,	256 50	
Deputy sheriff's services,	81 27	
Dory,	16 60	
Electric lights,	408 31	
Electric wiring,	17 60	
Experts,	8,111 95	
Express,	15 45	
Flag,	8 00	
Frames and grates,	335 86	
Furniture,	36 00	
Glass ware,	10 25	
Hardware,	206 17	
Harness,	40 00	
Horse,	75 00	
Horse hire,	107 75	
Ice,	10 80	
Iron castings,	406 64	
Labor,	1,455 07	
Ladder,	1 45	
Lamps,	3 80	
Lumber,	71 93	
Matches,	1 15	
Medical attendance,	2 00	
Oil,	28 60	
Posts,	30 75	
Painting,	44 86	
Photographs,	205 50	
Piping,	11 82	
Plumbing,	52 26	
Plants,	10 00	
Police,	6,620 44	
Poles,	1,200 00	
Recording deeds,	2 15	
Revolvers, etc.,	27 47	
Refuse barrels,	124 20	
Sign boards,	7 50	
Sheriff's services,	14 80	
Shelters,	64 00	
Stakes,	117 25	
Stationery,	20 45	
Steps,	15 00	
Safe,	25 00	
Sand,	205 25	
Telephones,	271 67	
Travelling expenses,	243 45	
<i>Amounts carried forward,</i>	\$22,056 96	\$652,487 92

STATEMENT IX.

Trust Funds.

DETAILS 410.

METROPOLITAN PARKS LOAN FUND—*Continued.*

<i>Amounts brought forward,</i>	\$22,056 96	\$652,487 92
Teaming,	113 55	
Watering roads,	83 50	
Water,	73 66	
Boston Electric Insulated Pole Company,	1,200 00	
Boston, Revere Beach & Lynn Railroad Company,	194,384 84	
Stephen S. Bartlett,	82 72	
Frank E. Bradish,	280 00	
T. Costello & Co.,	127 31	
Charles Henry Davis,	685 35	
Charles M. Draper,	11 45	
William H. Graham,	148 50	
Stephen A. Green,	129 00	
Murdock Parlor Grate Company,	11,805 90	
John J. O'Brien & Co.,	74,917 98	
Olmsted, Olmsted & Eliot,	1,577 65	
F. L. & J. C. Olmsted,	12 94	
John S. Potter,	7,277 74	
T. F. Reddy,	593 05	
Charles F. Richardson,	9 63	
Ernest W. Roberts, attorney,	950 00	
John Soley,	870 00	
Stickney & Austin,	4,451 00	
T. Stuart & Son,	2,958 67	
E. K. Turner,	1,550 00	
W. T. Pierce, expenses,	14 14	
		326,365 54
BATH HOUSE.		
Stickney & Austin,	\$2,433 21	
B. F. Smith & Brother,	2,500 00	
W. H. Young, expert examiner,	50 00	
Empire Laundry Machinery Company,	9,004 07	
William T. Eaton,	118,299 58	
Awnings,	103 05	
Attendants,	25 90	
Bathing suits,	7,124 81	
Badges,	26 50	
Bass wood frames,	105 50	
Brass checks,	52 00	
Bicycle hangers,	133 33	
Electric lights,	1,676 34	
Cash registers,	384 20	
Coal,	147 78	
Disinfectant,	50 00	
Doctors' services,	71 00	
Dory,	50 00	
Duck coverings,	190 95	
Dry goods,	80 33	
<i>Amounts carried forward,</i>	\$142,508 55	\$978,853 46

STATEMENT IX.

Trust Funds.

DETAILS 410.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>		\$142,508 55	.	.	.	\$978,853 46
Flags,	25	75				
Foot pump,	2	00				
Fire extinguishers,	97	65				
Frames, etc.,	59	50				
Furniture,	187	80				
Globes,	75	00				
Hardware,	12	55				
Hair brushes, etc.,	20	00				
Ice,	14	10				
Inspection of boiler,	2	00				
Iron piping,	94	28				
Lunch at opening of bath-house,	112	00				
Lunches,	108	65				
Labor,	5,510	10				
Looking-glasses,	138	78				
Mats,	44	00				
Medicines,	114	35				
Money bags,	9	00				
Moving two rafts,	15	00				
Plumbing,	3	30				
Rubber rings,	50	64				
Rubber clothing,	10	50				
Rafts and shelter,	284	79				
Stringing keys,	3	00				
Soap,	14	52				
Safe,	200	00				
Service boxes,	3	90				
Stationery,	173	67				
Sponges,	3	43				
Storm doors,	110	75				
Tickets and cases,	157	60				
Use of boat,	1	05				
Uniforms,	242	88				
Water coolers,	14	00				
Wire railing,	63	60				
Wringers,	20	00				
Watchmen,	246	70				
					\$150,755 39	
Paid for land in Revere to, —						
John B. Aiken,	3,557	83				
Hollis R. Bailey, attorney,	10,275	10				
Hollis R. Bailey,	2,760	78				
Marianna Bacigalupo,	2,645	00				
Washington G. Benedict,	1,587	02				
Colby Bartlett,	750	00				
James W. Broadbine,	7,500	00				
John Broadbine,	7,500	00				
Boston, Revere Beach & Lynn Railroad Company,	62,000	00				
Boston Land Company,	1,340	00				
<i>Amounts carried forward,</i>					\$250,671 12	\$978,853 46

STATEMENT IX.

Trust Funds.

DETAILS 410.

METROPOLITAN PARKS LOAN FUND—*Continued.*

<i>Amounts brought forward,</i>	\$250,671 12	\$978,853 46
Mary J. Brown,	3,228 00	
John Cazale,	4,600 00	
Joseph B. V. Coburn,	8,800 00	
Joseph B. V. Coburn, attorney,	4,200 00	
Chresten Chrestensen,	425 00	
Margaret E. Day,	3,992 00	
Mary L. Dolan,	1,116 00	
Anna J. Derrington,	2,450 00	
Anna J. Derrington, guardian,	800 00	
George W. Fifield, administrator,	31,706 31	
Michael Flanagan,	394 26	
John L. Gilman,	1,500 00	
Arad Gerry,	812 00	
Fred W. Hatch,	200 00	
Caroline M. Hathaway,	3,988 00	
Nathaniel H. Hayford,	50 00	
Lawrence W. Kane,	475 00	
Mary L. Kane,	325 00	
George S. Lee, trustee,	3,168 05	
Jacob M. Lewis, administrator,	942 83	
Francis G. Lynde,	447 39	
Robert W. Light, attorney,	769 91	
Lynn & Boston Railway Company,	8,800 00	
Margaret T. McGinniss,	75 00	
George E. Merrill,	625 00	
Arthur D. McClellan,	16,170 99	
Luigi Nicolini,	3,000 00	
Oak Island Grove Company,	9,000 00	
Sarah J. O'Keefe,	8,510 56	
Jacob Pfaff,	5,500 00	
Joseph N. Pastine, attorney,	4,000 00	
Town of Revere,	635 64	
Arnold A. Rand,	1,000 00	
William G. Reed,	3,766 58	
Alexander Rose,	895 00	
Noah Seamen,	9,675 00	
George N. Seeley,	312 00	
Marianne B. Shute,	357 00	
Ezra M. Smith,	1,955 00	
Ezra M. Smith, attorney,	1,955 00	
John F. Simmons, attorney,	902 84	
James F. Sweeney,	19,229 07	
Damages,—		
George C. Coit, attorney,	500 00	
John Cazale,	2,000 00	
Angelo Casassa,	3,000 00	
George W. Fifield,	2,000 00	
John L. Gilman,	800 00	
Robert W. Light, attorney,	850 00	
<i>Amounts carried forward,</i>	\$430,075 55	\$978,853 46

STATEMENT IX.

Trust Funds.

DETAILS 410.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$430,075 55	\$978,853 46
John McMahon,	2,300 00	
John Prentiss, attorney,	1,750 00	
John F. Simmons, attorney,	500 00	
Charles R. Stratton,	150 00	
		434,775 55
STONY BROOK ROAD.		
Advertising,	\$2 50	
Barrels,	3 00	
Blacksmithing,	32 15	
Buggy,	75 00	
Clipping horse,	3 00	
Cart,	15 00	
Carpenter work,	121 33	
Copies of map,	47 50	
Corn, meal and oats,	111 58	
Dynamite,	42 20	
Experts,	2,546 00	
Express,	17 80	
Flag staffs,	46 72	
Harnesses,	110 30	
Hardware,	329 80	
Hire of horses,	685 83	
Hire of sleigh,	20 00	
Ice,	5 00	
Labor,	\$3,917 00	
Lumber,	306 23	
Meal,	1 20	
Mounting prints,	3 36	
Oil,	7 10	
Piping,	13 65	
Plans,	10 00	
Painting,	85 17	
Plumbing,	20 74	
Picture frames,	9 40	
Police,	1,103 00	
Police belt and club,	4 15	
Printing,	3 25	
Repairs,	91 19	
Sharpening tools,	39 61	
Stable and fittings,	312 35	
Stakes,	23 50	
Stationery,	3 10	
Stone drag,	8 00	
Travelling expenses,	137 30	
Wagon,	125 00	
Water,	27 00	
Work on bridge,	13 06	
J. H. Burt & Co.,	2,000 00	
Olmsted, Olmsted & Eliot,	39 30	
F. L. & J. C. Olmsted,	4 48	
<i>Amounts carried forward,</i>	\$12,522 85	\$1,413,629 01

STATEMENT IX.

Trust Funds.

DETAILS 411.

METROPOLITAN PARKS LOAN FUND—*Concluded.*

<i>Amounts brought forward,</i>	\$12,522 85	\$1,413,629 01
Prescott F. Hall,	2 00	
Arthur F. Gray, architect,	168 00	
W. E. Harmon,	550 00	
Paid for land to,—		
Carrie M. Cox, attorney, Hyde Park,	600 00	
Henry P. Nawn, Boston,	10,000 00	
George H. Poor, Boston,	350 00	
James H. Stark <i>et al.</i> , trustees, Boston,	853 95	
Charles E. Todd, administrator, <i>et al.</i> , Hyde Park,	150 02	
Charles A. White, Boston,	2,600 00	
		27,796 82
WEST ROXBURY PARKWAY.		
Experts,	\$290 00	
Paid for land to,—		
Francis Supple, West Roxbury,	4,339 30	
		4,629 30
Total payments,		\$1,446,055 13
Cash on hand Jan. 1, 1898,		926,037 44
		\$2,372,092 57
PREMIUM ON METROPOLITAN PARKS LOAN FUND.		
RECEIPTS.		
Premium on bonds sold,	\$224,568 81	
Cash on hand Jan. 1, 1897,	71,828 73	
		\$296,397 54
PAYMENTS.		
Interest on metropolitan parks loan,		\$134,378 95
Cash on hand Jan. 1, 1898,		162,018 59
		\$296,397 54

DETAILS No. 411.

METROPOLITAN PARKS LOAN FUND, SERIES TWO.

[Acts 1896, chaps. 466, 472 and 540.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
J. P. Morgan & Co. for bonds,	\$1,000,000 00	
Kidder, Peabody & Co. for bonds,	500,000 00	
<i>Amount carried forward,</i>	\$1,500,000 00	

STATEMENT IX.

Trust Funds.

DETAILS 411.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Cont'd.*

<i>Amount brought forward,</i>	\$1,500,000 00	
Leland, Towle & Co. for bonds,	100,000 00	
John Woodbury, secretary,	3,947 00	
Total receipts,		\$1,603,947 00
Cash on hand Jan. 1, 1897,		159,057 47
		\$1,763,004 47
PAYMENTS.		
Paid sinking fund, 1897,		\$14,057 10
BOULEVARDS.		
Atlases,	\$40 00	
Blue prints,	115 77	
Carriage hire,	44 50	
Correcting maps,	115 80	
Cases,	99 00	
Dinners,	50 40	
Drawing materials,	229 50	
Electric wiring,	20 00	
Electric lights,	27 93	
Exchange of typewriters,	31 75	
Experts,	414 94	
Furniture,	139 12	
Glassware,	4 86	
Hardware,	133 62	
Horse hire,	10 00	
Labor,	14,580 12	
Janitor,	115 00	
Mounting plans,	29 02	
Prescott F. Hall, services,	18 94	
Postage,	38 00	
Printing,	471 55	
Photographs,	61 74	
Recording deeds,	20 93	
Rent of rooms,	1,833 85	
Repairing instruments,	126 00	
Tapes,	169 00	
Stakes,	70 00	
Stationery,	202 91	
Stove,	20 00	
Teaming, express, etc.,	30 50	
Telephones,	191 50	
Towel supply,	42 10	
Travelling expenses,	274 82	
Transits, etc.,	958 75	
Window shades,	7 83	
Louis A. Frothingham,	401 00	
Frederic S. Goodwin, services and expenses,	1,870 00	
<i>Amounts carried forward,</i>	\$23,010 25	\$14,057 10

STATEMENT IX.

Trust Funds.

DETAILS 411.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Cont'd.*

<i>Amounts brought forward,</i>	\$23,010 25	\$14,057 10
Mary C. Godvin,	230 00	
Alice G. Kelley,	350 00	
George L. Rogers,	800 00	
H. A. Hall, messenger,	45 00	
H. M. Carey, messenger,	57 00	
Olmsted, Olmsted & Eliot,	96 18	
William T. Pierce, expenses,	156 03	
		24,744 46
BLUE HILLS PARKWAY.		
Advertising,	\$79 21	
Carriage hire,	8 50	
Clearing off snow,	150 00	
Catch-basin grates,	5 05	
Experts,	494 82	
Frames and grates,	61 49	
Furniture,	8 75	
Labor,	177 15	
Lumber,	35 86	
Paint,	2 65	
Photographs,	14 00	
Portable office,	90 00	
Stakes,	10 75	
Stone,	70 98	
Stove and piping,	13 20	
Travelling expenses,	16 00	
Trimming trees,	1 00	
Watering streets,	550 00	
Town of Milton,	1,520 00	
James M. Newell,	186 20	
Charles F. Richardson,	118 12	
F. X. Saucier,	7,743 65	
Paid for land in Milton to, —		
Jonathan B. L. Bartlett,	1,425 00	
Richard C. Bayldone,	876 00	
Jonathan B. L. Bartlett, attorney,	411 00	
Harry D. Capen,	660 00	
Lydia M. Corliss, executrix,	2,411 00	
William J. Coveney,	874 00	
Joseph R. Churchill, attorney,	7,903 75	
Timothy F. Clary,	9,908 51	
Maurice A. Daly,	554 00	
William Endicott, 8d, <i>et al.</i> ,	2,818 00	
Rose Hollingsworth, attorney,	4,828 00	
Hyde Park Savings Bank,	3,591 58	
W. Newton Harlow,	425 00	
H. Alonzo Jefferson,	645 00	
Frank W. Johnson, attorney,	450 00	
Henry P. Kendall, trustee,	467 00	
Annie L. Lamb,	9,326 00	
<i>Amounts carried forward,</i>	\$57,781 22	\$38,801 56

STATEMENT IX.

Trust Funds.

DETAILS 411.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Contd.*

<i>Amounts brought forward,</i>	\$57,731 22	\$38,801 56
Horatio A. Lamb,	4,100 00	
Dollie S. Look,	993 00	
Florence M. Lyons,	11 00	
Henry L. Marcy,	624 00	
Henry L. Marcy, trustee,	250 00	
John A. Meagher, Hyde Park,	580 42	
Stephen A. Meagher,	515 78	
James F. Pope, Mattapan,	6,181 00	
Georgianna Pressey,	425 00	
Nathaniel M. Safford,	1,679 00	
Charles H. Snow,	601 00	
Albert K. Teele,	1,162 74	
Cornelia C. Teele,	461 48	
John A. Tucker,	1,618 00	
Thomas Temple <i>et al.</i> ,	16 00	
Tileston & Hollingsworth Company,	13,739 00	
True T. Townsend,	729 00	
Alice C. Tucker,	649 00	
William E. Webb,	405 00	
		92,471 64
MIDDLESEX FELS PARKWAY.		
Advertising,	\$221 02	
Blue prints,	141 71	
Building abutments,	19 66	
Carriage hire,	13 50	
Catch basins,	45 00	
Changing blow-off,	7 41	
Electric lights,	861 10	
Experts,	814 95	
Frames and grates,	267 00	
Furniture,	5 60	
Grass seed,	88 55	
Hardware,	2 47	
Hire of horses,	441 02	
Iron work,	789 27	
Labor,	1,242 85	
Locating standpipes,	141 32	
Lowering street,	122 30	
Lumber,	6 46	
Mounting plans,	1 60	
Photographs,	26 00	
Piping,	39 80	
Police,	799 50	
Sharpening tools,	10 50	
Signs,	10 00	
Stakes,	140 35	
Stone,	5 00	
Stove and pipe,	10 95	
<i>Amounts carried forward,</i>	\$6,274 89	\$131,273 20

STATEMENT IX.

Trust Funds.

DETAILS 411.

METROPOLITAN PARKS LOAN FUND, SERIES TWO—*Cont'd.*

<i>Amounts brought forward,</i>	\$6,274 89	\$181,273 20
Travelling expenses,	268 95	
Use of steam roller,	17 50	
Watering roads,	74 76	
Stephen S. Bartlett,	612 67	
D. W. Chase,	311 77	
City of Medford,	2,000 00	
City of Somerville,	2,000 00	
Coleman Brothers,	63,364 41	
Joseph D. Gennaro,	52,345 74	
Thomas Quigley,	552 00	
Boston & Maine Railroad, building abutments,	8,338 90	
Michael Tallent & Co.,	2,353 07	
Thomas H. O'Connell,	330 50	
Edw. L. Rand,	345 00	
Barbour, Stockwell & Co.,	137 19	
Charles F. Richardson,	80 33	
Boston Bridge Works,	2,085 00	
F. X. Saucier,	2,985 57	
Olmsted, Olmsted & Eliot,	250 00	
F. L. & J. C. Olmsted,	62 88	
McCusker Brothers,	1,216 35	
<i>Paid for land to,—</i>		
Oliver Ames <i>et al.</i> , trustees, Somerville,	12,102 65	
Eugene G. Ayer, Medford,	7,494 44	
Thomas C. Bachelder, attorney, Medford,	1,250 00	
Charles S. Baxter, attorney, Medford,	5,500 00	
Benjamin F. Brownell <i>et al.</i> , Malden and Medford,	2,000 00	
John G. Chandler, attorney, Malden,	579 83	
Job H. Cressey, administrator, Medford,	5,348 27	
Richard Dexter, Malden,	6,127 60	
Samuel G. Dexter, Malden,	6,127 60	
Edward Dunn, Malden,	4,000 00	
Mary F. Emery, Medford,	22 50	
John A. Fifield, Medford,	530 50	
Francena J. Gilman, Malden,	7,000 00	
Joshua Gray, attorney, Medford,	71 00	
Joshua Gray, Medford,	49 00	
Benjamin F. Hayes, attorney, Medford,	1,105 77	
C. O. Hunter, Medford,	758 00	
Georgianna W. Harris, Malden,	500 00	
Immaculate Conception Parochial School, trustees, Malden,	1,904 90	
Daniel Keleher, Malden,	1,850 00	
Jeremiah Kelleher, Malden,	421 58	
Timothy J. & John J. Kelley, Malden,	153 50	
Mary E. Kimball, Malden,	250 00	
James E. Leach, attorney, Revere,	3,500 00	
<i>Amounts carried forward,</i>	\$214,654 62	\$181,273 20

STATEMENT IX.

Trust Funds.

DETAILS 411.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Cont'd.*

<i>Amounts brought forward,</i>	\$214,654 62	\$131,273 20
City of Malden,	132 09	
Malden Co-operative Bank,	204 67	
Alice McGarry, Medford,	203 60	
Malden Savings Bank,	5,113 54	
Joseph K. Manning, Medford,	503 00	
John M. Merrimac, attorney, Malden,	850 00	
Medford Savings Bank,	1,405 23	
Thomas Monahan, Malden,	1,015 33	
Arthur Orpin, Medford,	2,349 00	
E. R. Price, attorney, Medford,	4,852 00	
Franklin O. Reed, Somerville,	979 40	
Franklin O. Reed <i>et al.</i> , Somerville,	12,102 65	
John J. Scott, Medford,	1,300 00	
Hannah F. Straw, Medford,	1,695 00	
John A. Sullivan, Medford,	507 00	
Francis A. Shove, attorney, Malden,	1,958 65	
Edward F. Smith, Medford,	71 00	
Charles C. Talbot, Malden,	1,920 81	
Georgianna I. Turner, attorney, Medford,	494 00	
Arthur H. Wellman, attorney, Malden,	4,165 20	
Joseph H. Wiggin, attorney, Medford,	623 62	
West End Street Railway Company, Medford,	154 50	
		257,254 91
MYSTIC VALLEY PARKWAY.		
Advertising,	\$81 03	
Curbing,	207 20	
Experts,	50 00	
Frames and grates,	105 00	
Grass seed,	327 71	
Horses,	10 50	
Hardware,	1 00	
Iron-work,	9 50	
Labor,	541 90	
Light,	341 00	
Lumber,	118 22	
Painting signs,	23 85	
Photographs,	11 88	
Police,	1,217 00	
Removing engineer's house,	19 58	
Stakes,	57 70	
Travelling expenses,	96 30	
Use of watering cart,	130 00	
Martin Gill & Son,	1,898 28	
McCusker Brothers,	28,292 27	
Olmsted, Olmsted & Eliot,	1,000 00	
William T. Pierce,	47 27	
Thomas Quigley,	201 48	
Frank X. Saucier,	25,953 35	
<i>Amounts carried forward,</i>	\$60,742 02	\$388,528 11

STATEMENT IX.

Trust Funds.

DETAILS 411.

METROPOLITAN PARKS LOAN FUND, SERIES TWO—*Contd.*

<i>Amounts brought forward,</i> . . .	\$60,742 02	\$388,528 11
Paid for land in Winchester to,—		
Elder, Wait & Whitman, attorneys, . . .	11,114 13	
Maria L. Johnson,	400 00	
William B. French, attorney,	2,023 54	
		74,279 69
NEPONSET RIVER PARKWAY.		
Experts,	\$25 00	
Prescott F. Hall,	98 93	
		123 93
QUINCY PARKWAY.		
Plans,	\$112 25	
Travelling expenses,	18 00	
		130 25
REVERE BEACH PARKWAY.		
Labor,	\$24 00	
Revolvers,	23 66	
Travelling expenses,	32 50	
Stakes,	6 75	
Boston Bridge Works,	3,500 00	
John J. O'Brien & Co.,	26,708 65	
Boston Electric Insulated Pole Company,	1,126 00	
William T. Pierce,	52 09	
Lynn & Boston Railroad Company,	2,300 00	
Thomas F. Reddy,	350 00	
Prescott F. Hall,	24 95	
C. F. Richardson,	8 93	
John S. Potter,	907 12	
Paid for land in Revere to,—		
Chresten Chrestensen,	25 00	
Boston Land Company,	1,339 70	
Washington G. Benedict,	3,126 80	
George S. Lee,	3,126 80	
		42,682 95
STONY BROOK ROAD.		
Advertising,	\$101 00	
Experts,	196 48	
Hire of horses,	231 98	
Labor,	1,587 90	
Lumber,	70 24	
Piping,	16 89	
Stakes,	22 00	
Tools,	6 55	
Owen Cunningham & Sons,	2,961 83	
William T. Pierce,	107 83	
		5,302 70
Total payments,		\$511,047 63
Cash on hand Jan. 1, 1898,		1,251,956 84
		\$1,763,004 47

STATEMENT IX.

Trust Funds.

DETAILS 412.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Concl'd.*

PREMIUM ON METROPOLITAN PARKS LOAN FUND, SERIES TWO.		
RECEIPTS.		
Premium on bonds sold,		\$125,086 25
PAYMENTS.		
Metropolitan parks loan fund, transfer,		\$8,086 09
Interest on metropolitan parks loan, series two,		25,925 61
Cash on hand Jan. 1, 1898,		91,074 55
		<u>\$125,086 25</u>

DETAILS No. 412.

METROPOLITAN PARKS LOAN FUND, CHARLES RIVER.

[Acts 1896, chaps. 466, 472 and 550.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Metropolitan water loan fund, transfer of bonds,	\$300,000 00	
John Woodbury, secretary,	2,939 95	
		<u>\$302,939 95</u>
PAYMENTS.		
Loan fund to correct error, 1896,		\$52 08
Advertising,	\$160 37	
Boundary stone,	8 75	
Carpenter work,	59 45	
Carriage hire,	143 50	
Cloth backing,	6 16	
Experts,	7,257 25	
Labor,	4,812 42	
Lumber,	85 70	
Mounting plans,	5 28	
Dinners,	8 00	
Plans,	6 20	
Photographs,	46 00	
Rod,	9 00	
Repairs,	5 60	
Stakes,	38 25	
Sheriff's services,	26 34	
Travelling expenses,	214 00	
Use of boat,	6 00	
Water,	17 33	
<i>Amounts carried forward,</i>	<u>\$12,910 60</u>	<u>\$52 08</u>

STATEMENT IX.

Trust Funds.

DETAILS 413.

METROPOLITAN PARKS LOAN FUND, CHARLES RIVER—
Concluded.

<i>Amounts brought forward,</i>	\$12,910 60	\$52 08
Thomas F. Reddy,	8 45	
F. L. & J. C. Olmsted,	21 84	
S. S. Bartlett,	61 80	
Prescott F. Hall,	19 51	
James M. Newell,	240 00	
Olmsted, Olmsted & Eliot,	876 66	
William T. Pierce, expenses,	167 22	
Paid for land to,—		
Balch & Rackemann, trustees, Brighton,	10,771 25	
John W. and Lucy C. Bemis, trustees, Brighton,	6,300 00	
Daniel U. Chamberlin, Cambridge,	120 00	
Daniel U. Chamberlin <i>et al.</i> , Cambridge,	150 00	
Herbert Coolidge, trustee, Watertown,	10,600 00	
Henry Endicott, Cambridge,	75 00	
Margaret A. Elliot, Watertown,	250 00	
Irving B. Frost, Boston,	351 75	
Granville A. Fuller, Brighton,	2,500 00	
James A. Hathaway, Brighton,	25,000 00	
Theophilus King, trustee, <i>et al.</i> , Brighton,	25,400 00	
Albert T. Lincoln, Jr., attorney, Newton,	3,992 38	
Oliver W. Livermore <i>et al.</i> , Brighton,	6,000 00	
Harry W. Mason, Newton,	3,041 16	
City of Newton,	946 27	
Benjamin S. Priest, attorney, Watertown,	14,000 00	
James H. Stark <i>et al.</i> , Boston,	446 05	
Edward L. Wood, Newton,	70 19	
Ida Wheelock, Boston,	348 75	
Damages,—		
Charles F. Kittredge, attorney,	4,521 52	
		128,685 40
Total payments,		\$128,737 48
Cash on hand Jan. 1, 1898,		174,202 47
		\$302,939 95

DETAILS No. 413.

METROPOLITAN SEWERAGE LOAN FUND.

[Acts 1889, chap. 439; 1891, chap. 108; 1894, chap. 307; 1895, chap. 294; 1896, chap. 414.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Cash from sale of bonds,	\$80,000 00	
Cash on hand Jan. 1, 1897,	67,073 67	
		\$147,073 67

STATEMENT IX.

Trust Funds.

DETAILS 413.

METROPOLITAN SEWERAGE LOAN FUND — *Continued.*

PAYMENTS.		
Expenses, —		
Advertising,	\$118 30	
Asphalt flooring,	306 25	
Binding,	4 65	
Blue prints,	14 65	
Brick,	57 00	
Dynamo pulley,	4 00	
Experts,	90 25	
Hardware,	7 39	
Labor,	797 08	
Lumber,	22 10	
Manhole frames and covers,	96 38	
Piles,	8 60	
Piping,	108 12	
Postage,	2 00	
Printing,	118 74	
Recording deeds,	9 95	
Rubber stamps,	3 05	
Sand,	100 95	
Specie bag,	4 50	
Surveying instruments,	21 27	
Thermometers,	4 56	
Travel,	28 98	
		\$1,928 77
Contracts, —		
Edward P. Allis Company,	\$12,421 55	
John Booth Company,	15,203 56	
A. W. Bryne Construction Company,	9,533 41	
James Heath & Son,	508 20	
		37,666 72
Services, —		
Dean & Main,	\$144 84	
F. S. Goodwin,	97 00	
Thomas F. Reddy,	46 00	
William V. Thompson,	22 00	
William D. Turner,	507 00	
		816 84
Damages, —		
Bay State Brick Company,	\$91 68	
Blaney & Robinson,	150 00	
Samuel Cabot,	3,000 00	
City of Chelsea,	1,399 83	
Cochrane Carpet Company,	1,317 95	
John Cochrane, Jr.,	9,797 45	
Mary E. Davren,	60 00	
Michael J. Egan,	664 54	
Charles Foster,	93 00	
Mary A. Healy, widow of Stephen Healy, killed May 31, 1895,	4,000 00	
Samuel H. Holt,	125 00	
<i>Amounts carried forward,</i>	\$20,698 95	\$40,412 33

STATEMENT IX.

Trust Funds.

DETAILS 414.

METROPOLITAN SEWERAGE LOAN FUND—*Concluded.*

<i>Amounts brought forward,</i>	\$20,698 95	\$40,412 38
Elizabeth J. C. Mann <i>et als.</i> ,	758 07	
Louville V. Niles,	210 00	
Charles A. Read,	250 00	
Edmund Reardon,	2,921 71	
Ellen M. Reardon,	222 35	
James Robertson, executor,	180 00	
Walter Russell,	37 50	
Stephen P. Weld,	289 80	
		25,568 38
Total payments,		\$65,980 71
Cash on hand Jan. 1, 1898,		81,092 96
		\$147,073 67
PREMIUM ON METROPOLITAN SEWERAGE LOAN FUND.		
RECEIPTS.		
Premium on bonds sold,		\$5,084 80
PAYMENTS.		
Interest on metropolitan sewerage loan,		\$4,994 40
E. H. Gay & Co., to correct error,		90 40
		\$5,084 80

DETAILS No. 414.

METROPOLITAN SEWERAGE LOAN FUND, NEPONSET VALLEY.

[Acts 1896, chap. 406.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
For metropolitan sewerage loan bonds, Neponset system,	\$300,000 00	
Cash on hand Jan. 1, 1897,	123,592 81	
		\$423,592 81
PAYMENTS.		
Commissioners,—		
Hosea Kingman, salary,	\$1,500 00	
Tilly Haynes, salary,	1,500 00	
George A. Kimball, salary,	1,000 00	
		\$4,000 00
<i>Amount carried forward,</i>		\$4,000 00

STATEMENT IX.

Trust Funds.

DETAILS 414.

METROPOLITAN SEWERAGE LOAN FUND, NEPONSET VALLEY
— Continued.

Amount brought forward,		\$4,000 00
Engineer, —		
W. M. Brown, Jr., salary,		2,466 68
Clerks, —		
Edward P. Fiske, salary,	\$1,041 66	
Herbert E. Brayton, salary,	625 00	
Alice G. Mason, salary,	200 00	
		1,866 66
Expenses, —		
Advertising,	\$193 50	
Bags,	30 50	
Blue prints,	92 67	
Bricks,	313 33	
Bunting,	87 19	
Camera case,	7 00	
Candles,	19 20	
Carriage hire,	238 50	
Cement,	435 00	
Cheese cloth,	32 80	
Coal,	409 24	
Drawing material,	14 34	
Electric light,	19 91	
Experts,	402 00	
Forcite powder,	107 73	
Gas fixtures,	9 07	
Glassware,	5 65	
Hardware,	301 48	
Iron-work,	255 00	
Jute,	8 42	
Labor,	28,496 81	
Land damages,	176 95	
Lead,	19 49	
Lumber,	553 31	
Manhole frames and covers,	476 50	
Manhole steps,	160 00	
Maps,	10 00	
Mounting plans,	8 00	
Oil,	9 69	
Packing, etc.,	7 07	
Photographs,	98 79	
Piping,	5,243 31	
Postage,	70 00	
Printing,	522 49	
Recording deeds,	20 74	
Repairing instruments,	40 45	
Rubber clothing,	166 03	
Sand,	18 55	
Stationery,	154 15	
Tarred paper,	240 24	
Amounts carried forward,	\$39,475 10	\$8,333 34

STATEMENT IX.

Trust Funds.

DETAILS 414.

METROPOLITAN SEWERAGE LOAN FUND, NEPONSET VALLEY
— Continued.

<i>Amounts brought forward,</i> . . .	\$39,475 10	\$8,333 34
Teaming,	276 80	
Telephone,	45 00	
Towel supply,	6 00	
Travel,	1,192 45	
Typewriter supplies,	28 58	
Use of steam roller,	20 00	
Water rates,	69 17	
Window shades,	10 25	
Dean & Main,	150 00	
Thomas F. Reddy,	283 10	
		41,556 45
<i>Damages,—</i>		
Elijah W. Bonnemort,	\$308 70	
James Burke,	41 75	
Isabel Chisholm,	49 20	
John Conness,	850 00	
Edward Cushing,	159 00	
Peter Gallagher,	32 00	
Charles F. Hall, attorney,	28 80	
Abba M. Martine,	532 50	
Bernard McCaffrey,	20 00	
John Monahan <i>et al.</i> ,	32 80	
Nellie V. Mulkern,	57 25	
Ruth Proctor,	21 36	
Frederick E. Robinson <i>et al.</i> ,	22 20	
Catherine Tamperly,	57 25	
John B. Tileston <i>et al.</i> ,	48 30	
Ann J. Whiting,	32 50	
		2,293 61
<i>Contracts,—</i>		
Edward W. Everson,	\$18,810 90	
Felton & Holbrook, Cabot & Daly,	26,596 09	
George S. Good & Co.,	22,831 93	
Haskin & Murphy	50,483 62	
Mathers & Sullivan,	20,795 09	
National Contracting Company,	59,639 91	
H. P. Nawn,	29,446 04	
George R. Newman & Co.,	9,808 31	
Dennis F. O'Connell,	16,293 87	
Troy Public Works Company,	2,081 72	
		256,787 48
John W. Smith, land in Hyde Park,	\$167 00	
Tileston, Hollingsworth Company, rights, privileges, etc,	2,250 00	
		2,417 00
Total payments,		\$311,387 88
Cash on hand Jan. 1, 1898,		112,204 93
		\$423,592 81

STATEMENT IX.

Trust Funds.

DETAILS 415.

METROPOLITAN SEWERAGE LOAN FUND, NEPONSET VALLEY
— Concluded.

PREMIUM ON METROPOLITAN SEWERAGE LOAN FUND, NEPONSET VALLEY.		
RECEIPTS.		
Premium on metropolitan sewerage loan bonds, Neponset valley, . . . . .	. . . . .	\$20,940 00
PAYMENTS.		
E. H. Gay & Co., to correct error, . . . . .	. . . . .	\$540 00
Interest on metropolitan sewerage loan, Ne- ponset valley, . . . . .	. . . . .	20,400 00
		<u>\$20,940 00</u>

DETAILS No. 415.

METROPOLITAN WATER LOAN FUND.

[Acts 1895, chap. 488; 1896, chaps. 436 and 450.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
Cash for sales of bonds,	\$6,000,000 00	
A. F. Bridgman, auditor,	7,425 36	
W. N. Davenport, amount overpaid B. H. Clemmons,	50 00	
Metropolitan water loan sinking fund, to correct errors,	36,227 77	
Amount transferred, W. D. Turner's salary, City of Bangor (Me.) note,	1,433 34	
of Brockton note,	15,000 00	
of Chelsea note,	75,000 00	
of Fall River note,	75,000 00	
of Holyoke note,	75,000 00	
of Lawrence note,	50,000 00	
of Manchester (N. H.) note,	100,000 00	
of Medford note,	50,000 00	
of Newburyport notes,	75,000 00	
of Salem note,	20,000 00	
of Taunton note,	30,000 00	
Town of Adams note,	35,000 00	
of Ayer notes,	10,000 00	
of Canton notes,	9,500 00	
of Colrain notes,	25,000 00	
of Dedham note,	2,500 00	
of East Longmeadow note,	10,000 00	
of Foxborough note,	3,000 00	
	5,000 00	
<i>Amount carried forward,</i>	<u>\$6,710,136 47</u>	

STATEMENT IX.

Trust Funds.

DETAILS 415.

METROPOLITAN WATER LOAN FUND—Continued.

<i>Amount brought forward,</i>		\$6,710,186 47	
Town of Georgetown note,		3,000 00	
of Hadley note,		2,500 00	
of Hubbardston note,		3,000 00	
of Huntington note,		3,000 00	
of Ipswich note,		4,500 00	
of Laconia (N. H.) note,		15,000 00	
of Leominster note,		20,000 00	
of Longmeadow note,		5,000 00	
of Natick notes,		20,000 00	
of Needham notes,		32,000 00	
of Norton note,		3,000 00	
of Oxford notes,		7,500 00	
of Princeton note,		1,000 00	
of Reading note,		6,500 00	
of Rehoboth note,		5,000 00	
of Revere notes,		10,000 00	
of Rockland note,		10,000 00	
of Rowley notes,		3,200 00	
of Rutland note,		500 00	
of Sandwich note,		1,000 00	
of Saugus notes,		20,000 00	
of South Hadley note,		20,000 00	
of Stamford (Ct.) note,		10,000 00	
of Sturbridge note,		5,000 00	
of Swampscott note,		2,000 00	
of Walpole notes,		30,000 00	
of Warren notes,		21,500 00	
of West Newbury note,		3,000 00	
of Williamstown note,		5,000 00	
County of Essex notes,		150,000 00	
of Hampden notes,		25,000 00	
of Middlesex bonds,		10,000 00	
of Middlesex note,		100,000 00	
Treasurer's note,		1,000,000 00	
Total receipts,			\$8,267,336 47
Cash on hand Jan. 1, 1897,			2,154,762 35
			\$10,422,098 82
PAYMENTS.			
Commissioners,—			
Henry H. Sprague, chairman,		\$5,000 00	
Wilmot R. Evans,		4,500 00	
Henry P. Walcott,		4,500 00	
			\$14,000 00
Engineer,—			
Fred P. Stearns,			8,583 38
Secretary,—			
William N. Davenport,			3,941 13
<i>Amount carried forward,</i>			\$26,524 46

STATEMENT IX.

Trust Funds.

DETAILS 415.

METROPOLITAN WATER LOAN FUND — *Continued.*

<i>Amount brought forward,</i>		\$26,524 46
Auditor, —		
Alfred F. Bridgman,		2,158 33
Councillor, —		
William D. Turner,		1,433 34
Expenses, —		
Advertising,	\$624 28	
Ammeter,	72 50	
Artificial stone,	1,261 00	
Asphalt,	108 74	
Blacksmithing,	29 85	
Blue prints,	627 34	
Board,	88 32	
Board of horse,	67 00	
Boat,	40 00	
Boiler,	485 00	
Books and binding books,	419 85	
Boundary stones,	284 30	
Bricks,	334 50	
Bridge at Fayville,	1,455 81	
Carpenter work,	260 81	
Carpeting,	138 04	
Carriage and cart hire,	7,611 58	
Cleaning building,	141 65	
Cement,	181 00	
Coal,	1,155 66	
Concreting,	134 10	
Conductors,	25 89	
Cotton cloth,	44 63	
Damage by runaway,	25 00	
Derricks,	850 50	
Doors and windows,	258 39	
Drawing material,	976 42	
Electric light,	239 55	
Electric wiring,	188 72	
Experts,	2,839 79	
Expressage,	279 59	
Fertilizer,	56 25	
Field office,	140 00	
Filling in over stone arch, Fayville,	313 93	
Flags,	5 80	
Freight,	138 87	
Furniture,	778 80	
Gas,	122 32	
Gas fixtures,	218 56	
Gates for Dam No. 5,	800 00	
Glassware,	259 43	
Grass seed,	311 43	
<i>Amounts carried forward,</i>	\$24,398 20	\$30,116 13

STATEMENT IX.

Trust Funds.

DETAILS 415.

METROPOLITAN WATER LOAN FUND—*Continued.*

<i>Amounts brought forward, . . .</i>	\$24,398 20	\$30,116 13
Gravel,	728 02	
Hardware,	3,232 07	
Harness,	26 00	
Heating apparatus, Clinton,	423 30	
Hire of horse,	20 00	
Hose,	214 97	
Ice,	52 88	
Iron-work,	6,042 90	
Labor,	29,542 50	
Labor, construction account,	88,755 45	
Labor, conveyancing,	17,605 10	
Labor, engineer's department,	200,901 56	
Labor, general office,	5,189 90	
Labor, police department,	23,465 58	
Lead,	2,956 35	
Legal expenses,	35 02	
Lumber,	14,619 13	
Lunch,	187 43	
Making hay,	53 22	
Maps,	101 50	
Medical services,	125 00	
Metallic gaskets,	162 50	
Oats, etc,	134 55	
Oil,	79 49	
Paint,	1,013 55	
Patterns,	123 50	
Photographic goods,	343 82	
Plans,	181 50	
Pile driver,	550 00	
Pile shoes,	152 75	
Piping,	5,865 55	
Planimeters,	51 48	
Plank lifter,	88 25	
Plumbing,	958 55	
Portable offices,	200 00	
Postage,	733 10	
Printing,	2,404 59	
Pumps,	1,323 70	
Recording deeds,	33 15	
Relaying gas mains in Cambridge,	1,709 02	
Rent of rooms and land,	2,088 64	
Repairing rooms,	69 29	
Repairing wagons,	50 75	
Revolvers,	42 39	
Rope,	401 20	
Rubber goods,	335 59	
Scales,	147 00	
Sluice gates,	3,091 25	
Sodding,	689 49	
<i>Amounts carried forward, . . .</i>	\$441,700 73	\$30,116 13

STATEMENT IX.

Trust Funds.

DETAILS 415.

METROPOLITAN WATER LOAN FUND — *Continued.*

<i>Amounts brought forward, . . .</i>	\$441,700 73	\$30,116 13
Stakes,	189 75	
Stationery,	1,721 21	
Steel tapes,	25 92	
Stenographer's services,	95 77	
Stone,	536 31	
Stoves,	164 00	
Sundries,	1,066 25	
Surveying instruments,	240 45	
Taking down Howe truss bridge, Fayville,	650 00	
Telephones,	1,850 00	
Testing machine,	165 00	
Transits, levels, etc.,	2,208 99	
Travel,	5,052 17	
Typewriter and supplies,	227 05	
Use of derrick,	30 00	
Valves,	64 76	
Varnish,	508 17	
Vault doors,	80 00	
Voltmeter,	68 00	
Water cooler,	4 25	
Water gates,	292 80	
Water rates,	890 03	
Window shades,	105 00	
Wire rope,	90 14	
		458,026 75
Paid for services, —		
Berlin Iron Bridge Company,	\$427 58	
Percy M. Blake,	1,053 97	
I. C. Burgess,	133 52	
Freeman C. Coffin,	251 95	
W. O. Crosby,	1,804 92	
Dean & Main,	1,386 45	
George F. Drew,	628 10	
John R. Freeman,	6,385 17	
Homer Gage,	50 00	
R. A. Hale,	188 50	
Charles H. Herrick,	18 00	
E. W. Hopkins,	40 00	
C. P. Jones,	50 00	
Horace Kendall,	740 00	
L. P. Kendall,	292 00	
Lancaster Mills,	6,392 17	
E. D. Leavitt,	500 00	
Arthur T. Lovell,	234 30	
Edward D. Mills,	17 90	
Moulton & O'Mahoney,	1,232 67	
D. F. O'Connell,	81 14	
Thomas H. O'Connor,	28 00	
Peabody & Stearns,	150 00	
<i>Amounts carried forward, . . .</i>	\$22,086 34	\$488,142 88

STATEMENT IX.

Trust Funds.

DETAILS 415.

METROPOLITAN WATER LOAN FUND—*Continued.*

<i>Amounts brought forward, . . .</i>	\$22,086 34	\$488,142 88
E. D. Pingree,	377 25	
Dwight Porter,	175 00	
William S. Rhodes,	24 00	
Snow & Barbour,	491 61	
D. M. Thompson,	962 37	
James P. Tolman,	79 00	
Wheelwright & Haven,	2,071 36	
Williamson Brothers Company,	379 57	
		26,646 50
Joseph P. Davis, consulting engineer,	\$2,500 00	
Alphonse Fteley, consulting engineer,	2,500 00	
		5,000 00
City of Cambridge, damages due John Lane,	\$1,000 00	
Daniel Horrigan, damages,	249 25	
		1,249 25
City of Marlborough, in lieu of taxes,		568 83
Paid for land,—		
Charles H. Baldwin, Worcester,	\$7,000 00	
Edward J. Baldwin, <i>et al.</i> , West Boylston,	3,400 00	
Abigail S. Ball, West Boylston and Boylston,	4,300 00	
Charles Barry, Boylston,	1,400 00	
Amanda Beaudreau, West Boylston,	1,600 00	
John Beaven, Clinton,	3,600 00	
John Benker, Clinton,	1,900 00	
Jonas S. Bigelow, <i>et al.</i> , Northborough,	300 00	
John W. Bigelow, <i>et al.</i> , Clinton,	400 00	
Samuel B. Bird, Marlborough,	787 00	
Joel Boyer, West Boylston,	3,400 00	
Charles C. Bray, Boylston,	4,675 00	
Lois E. Brigham, Marlborough and Northborough,	1,237 50	
Nahum F. Brewer, Southborough,	800 00	
George H. Bruce, Boylston,	400 00	
Samuel Bullard, West Boylston,	15,000 00	
Adelaide P. Burditt and Mabel G. Andrews, Southborough,	840 00	
Winsor T. Butler, West Boylston,	2,700 00	
Daniel D. Carville, Clinton,	15,150 00	
Charles R. Chant, Boylston,	250 00	
Oliver Chapdelaine, Northborough,	50 00	
Benjamin H. Clemmons, Southborough,	850 00	
Joseph Clish, Boylston,	550 00	
Ethan A. Currier, Clinton,	275 00	
Susan M. and Silas A. Cutting, Boylston and West Boylston,	2,250 00	
Bridget G. Daley <i>et al.</i> , West Boylston,	2,700 00	
Felix F. Defoe, Boylston,	925 00	
<i>Amounts carried forward, . . .</i>	\$76,739 50	\$521,607 46

STATEMENT IX.

Trust Funds.

DETAILS 415.

METROPOLITAN WATER LOAN FUND — *Continued.*

<i>Amounts brought forward, . . .</i>	\$76,739 50	\$521,607 46
Cyrille Des Marrais, West Boylston, . . .	2,650 00	
Ella G. Dinsmore, guardian, Clinton, . . .	1,200 00	
Michael Doyle, Boylston, . . .	6,900 00	
Joseph T. Dunn, Clinton and Boylston, . . .	5,500 00	
Henry A. Eckstein, Clinton, . . .	4,500 00	
First Congregational Parish of West Boylston, . . .	18,000 00	
Andrew J. Fitch, Clinton and Sterling, . . .	400 00	
Lillian B. Flagg, West Boylston, . . .	4,750 00	
Eben S. Fuller, Clinton and Sterling, . . .	5,373 75	
Myles Gibbons, Clinton, . . .	4,000 00	
Louis Gomville, West Boylston, . . .	2,500 00	
Francis X. Gosselin, West Boylston, . . .	850 00	
Henry C. Greeley, Clinton, . . .	2,500 00	
Ellen M. Harris <i>et al.</i> , West Boylston, . . .	7,000 00	
Harriet A. Harris, Clinton, . . .	4,275 00	
Calvin H. Hastings, Boylston, . . .	2,200 00	
Henry C. Hastings, Boylston and Clinton, . . .	7,600 00	
George F. Hildreth, West Boylston, . . .	5,700 00	
Harriet E. Hill <i>et al.</i> , Medford, . . .	400 00	
Eli E. Howe, Sterling and Clinton, . . .	600 00	
John F. Howell, Clinton, . . .	100 00	
Ida M. Kaler, Southborough, . . .	1,400 00	
Lyman P. Kendall, Boylston, . . .	45 00	
George E. Keyes, Sterling, . . .	10,750 00	
John and Christiana Kiessling, Clinton, . . .	7,775 00	
Thomas Kirby, West Boylston, . . .	1,550 00	
Henry Kraemer, Clinton, . . .	4,000 00	
James Lally, Southborough, . . .	200 00	
George L. Lamson, Boylston, West Boylston and Clinton, . . .	13,000 00	
Lancaster Mills, Clinton and Boylston, . . .	535,000 00	
Alfred G. Larkin, Boylston, . . .	1,400 00	
Elmira Lavaley, West Boylston, . . .	1,400 00	
Eliza N. Leadbetter, Clinton, . . .	4,800 00	
Joseph Leadbetter, Clinton, . . .	975 00	
James Lister, Clinton, . . .	3,975 00	
Catherine C. Lourie, West Boylston, . . .	4,100 00	
Charles T. Love, West Boylston and Sterling, . . .	7,800 00	
Mary S. Maynard <i>et al.</i> , Clinton, . . .	300 00	
Arthur N. McGeoch, Stoneham, . . .	13,000 00	
Janet L. Miller, Boylston, . . .	65 00	
Charles F. Moore, Boylston, Clinton and Sterling, . . .	450 00	
Carrie E. Morton, dower in estate in West Boylston, . . .	524 64	
Harrison E. Morton, guardian, West Boylston, . . .	1,650 36	
<i>Amounts carried forward, . . .</i>	\$777,898 25	\$521,607 46

STATEMENT IX.

Trust Funds.

DETAILS 415.

METROPOLITAN WATER LOAN FUND — *Continued.*

<i>Amounts brought forward, . . .</i>	\$777,898 25	\$521,607 46
De Clinton Nichols, Southborough, . . .	19,012 00	
Edward M. Norcross, Northborough, . . .	850 00	
Lucibia A. Phelps, Boylston, . . .	1,200 00	
Clarence A. Potter, Boylston, . . .	4,500 00	
City of Quincy, . . .	4,000 00	
Eunice A. Reed <i>et al.</i> , West Boylston, . . .	8,900 00	
Leander Rowell, Clinton, . . .	2,000 00	
Eli Sawyer, Clinton, . . .	100 00	
Henry J. Sawyer, Berlin, . . .	587 50	
Henry O. Sawyer, West Boylston, . . .	11,700 00	
Henry O. and Walter B. Sawyer, West Boylston, . . .	7,000 00	
Louisa M. Sawyer, West Boylston, . . .	4,980 00	
Nathan and Elizabeth S. Severance, Berlin, . . .	2,645 00	
Annie G. L. Skilton, Somerville, . . .	500 00	
Mary J. Snow, West Boylston, . . .	5,075 00	
Levi Sturtevant, Boylston and West Boylston, . . .	2,400 00	
Dennis Sweeney, Southborough and Marlborough, . . .	700 00	
Jesse A. Taft, Boylston, . . .	250 00	
Aurelie Tessier, West Boylston, . . .	1,350 00	
G. Harris Thompson, Clinton, . . .	125 00	
Trustees First Baptist Church, West Boylston, . . .	22,500 00	
William H. Vickery, West Boylston, . . .	325 00	
Marshall Whittemore, Southborough, . . .	2,756 00	
Frank L. Wilder <i>et al.</i> , Boylston, . . .	140 00	
Frank B. Willard, Boylston, . . .	4,300 00	
Noah Willard, Southborough, . . .	1,500 00	
Caroline M. Williams, Sterling, . . .	183 00	
Sarah F. and Carrie L. Williams, Southborough, . . .	10,250 00	
Dolly S. Woods, Boylston, . . .	200 00	
Samuel Young, Boylston and West Boylston, . . .	450 00	
Adam Zink, Boylston, . . .	2,600 00	
John Zink, Boylston, . . .	1,625 00	
Release to the Commonwealth of all claims or damages on account of taking the water of Nashua River, —		902,601 75
Jackson Company, . . .	\$149,100 00	
Nashua Manufacturing Company, . . .	183,750 00	
		332,850 00
RESERVOIR NO. 5, SOUTHBOROUGH.		
City of Boston, . . .	\$235,097 77	
Blagen & Bush, . . .	32,071 42	
<i>Amounts carried forward, . . .</i>	\$267,169 19	\$1,757,059 21

STATEMENT IX.

Trust Funds.

DETAILS 415.

METROPOLITAN WATER LOAN FUND — *Continued.*

<i>Amounts brought forward, . . .</i>	\$267,169 19	\$1,757,059 21
Holbrook, Cabot & Daly,	17,401 05	
Charles Linehan,	15,407 63	
Malone & Strang,	26,447 84	
Moulton & O'Mahoney,	180,788 04	
Harry P. Nawn,	148,316 73	
Thomas Nevins & Son,	17,978 60	
Newell & Snowling,	8,179 18	
Henry Parsons,	11,200 43	
Auguste Saucier,	42,353 43	
Washburn & Washburn,	106,865 13	
J. W. Bishop & Co., gate house,	17,437 92	
John Evans & Co., gate house,	350 00	
		859,895 17
Dennis F. O'Connell, section 6,	\$2,900 14	
Collins & Ham, section 14,	6,560 79	
George Goodhue, section 16,	2,408 24	
Collins & Ham, section 18,	6,766 62	
		18,635 79
NASHUA AQUEDUCT.		
Joseph D. Gennaro, section 1,	\$9,288 36	
Neill McBride, section 2,	8,075 54	
E. D. Smith & Co, section 2,	84,283 20	
E. D. Smith & Co., section 3,	166,323 60	
Silvio Casparis, section 4,	100,237 60	
Silvio Casparis, section 5,	72,642 92	
Silvio Casparis, section 6,	108,421 27	
Silvio Casparis, section 7,	106,168 85	
Jones, Pollard & Co., section 8,	47,022 32	
Silvio Casparis, section 9,	150,328 16	
Silvio Casparis, section 10,	86,494 13	
Moulton & O'Mahoney, section 11,	95,558 99	
		1,034,844 94
IRON PIPES.		
Addyston Pipe and Steel Company,	\$30,473 48	
Camden Iron Works,	299,448 87	
Howard Harrison Iron Company,	67,905 06	
McNeal Pipe and Foundry Company,	150,611 01	
Warren Foundry and Machine Company,	115,124 72	
R. D. Wood & Co.,	97,060 37	
		760,623 51
D. H. Andrews, bridge,	\$2,497 00	
George A. Barnard, masonry,	722 64	
Chelmsford Foundry Company, iron frames,	1,108 02	
C. A. Dodge & Co., masonry,	13,243 50	
Kennedy Valve Manufacturing Company, valves,	7,696 75	
Josiah H. Long, valves,	11,731 70	
<i>Amounts carried forward, . . .</i>	\$36,999 61	\$4,431,058 62

STATEMENT IX.

Trust Funds.

DETAILS 415.

METROPOLITAN WATER LOAN FUND—*Continued.*

<i>Amounts brought forward, . . .</i>	\$36,999 61	\$4,481,058 62
New Jersey Steel and Iron Company, steel work, . . .	1,091 55	
E. D. Smith & Co., excavating trench, . . .	2,455 70	40,546 86
LAYING PIPES.		
Bruno & Salomone, section 23, . . .	\$8,464 96	
A. W. Byrne Construction Company, section 13, . . .	25,271 69	
Cheney & Trumbulls, . . .	1,660 86	
Collins & Ham, section 14, . . .	2,685 49	
Collins & Ham, section 18, . . .	1,797 64	
C. H. Eglee & Co., . . .	14,356 69	
C. H. Eglee & Co., sections 6 and 8, . . .	59,425 35	
C. H. Eglee & Co., sections 7 and 13, . . .	8,158 66	
E. W. Everson & Co., section 9, . . .	14,762 19	
E. W. Everson & Co., section 19, . . .	13,867 85	
Samuel W. Frescoln, section 24, . . .	6,310 26	
H. A. Hanscom & Co., . . .	1,600 41	
H. A. Hanscom & Co., sections 11 and 18, . . .	29,502 19	
MacRitchie & Nichol, sections 3 and 10, . . .	27,689 98	
MacRitchie & Nichol, section 5, . . .	34,522 01	
J. H. McKnight, section 15, . . .	1,427 63	
Malone & McHale, . . .	2,795 30	
Moore & Co and William H. Ward, section 6, . . .	1,746 02	
Harry P. Nawn, . . .	6,913 05	
Saucier & O'Brien, section 21, . . .	8,718 58	
Snyder & Williams, sections 4 and 11, . . .	20,963 15	
Charles A. & Charles E. Trumbull, section 4, . . .	5,142 72	297,782 68
City of Bangor (Me.) notes, . . .		70,000 00
of Boston bonds, . . .		1,000 00
of Brockton bonds, . . .		75,000 00
of Brockton notes, . . .		95,000 00
of Chelsea notes, . . .		195,000 00
of Fall River note, . . .		75,000 00
of Fitchburg notes, . . .		100,000 00
of Gloucester notes, . . .		29,000 00
of Holyoke notes, . . .		50,000 00
of Lawrence note, . . .		100,000 00
of Lynn bonds, . . .		29,000 00
of Lynn notes, . . .		50,000 00
of Malden bonds, . . .		25,800 00
of Manchester (N. H.) bonds, . . .		10,000 00
of Manchester (N. H.) note, . . .		50,000 00
of Marlborough notes, . . .		40,000 00
<i>Amount carried forward, . . .</i>		\$5,764,188 16

STATEMENT IX.

Trust Funds.

DETAILS 415.

METROPOLITAN WATER LOAN FUND—*Continued.*

<i>Amount brought forward,</i>		\$5,764,188 16
City of Medford note,		75,000 00
of Newburyport notes,		40,000 00
of Quincy bonds,		7,000 00
of Quincy notes,		91,000 00
of Salem notes,		30,000 00
of Somerville bonds,		6,000 00
of Taunton notes,		65,000 00
Town of Abington note,		5,000 00
of Adams note,		10,000 00
of Attleborough bonds,		9,000 00
of Auburn (Me.) note,		15,000 00
of Ayer notes,		10,500 00
of Belfast (Me.) bonds,		4,000 00
of Calais (Me.) notes,		20,000 00
of Canton notes,		58,000 00
of Chicopee note,		48,500 00
of Colrain notes,		15,000 00
of Danvers bonds,		7,000 00
of Dedham note,		10,000 00
of Dover (N. H.) bonds,		13,000 00
of East Longmeadow note,		3,000 00
of Foxborough note,		5,000 00
of Framingham notes,		60,000 00
of Georgetown note,		3,000 00
of Hadley note,		5,000 00
of Hanover note,		1,000 00
of Holbrook bonds,		20,000 00
of Holbrook notes,		5,000 00
of Hubbardston note,		3,000 00
of Hudson bonds,		8,000 00
of Huntington note,		3,000 00
of Ipswich bonds,		58,000 00
of Ipswich note,		4,500 00
of Laconia (N. H.) note,		15,000 00
of Leices'er note,		6,000 00
of Leominster notes,		40,000 00
of Lewiston (Me.) notes,		60,000 00
of Lincoln bonds,		1,000 00
of Longmeadow notes,		7,500 00
of Melrose bonds,		27,000 00
of Middleton notes,		2,500 00
of Natick notes,		30,000 00
of Needham notes,		47,000 00
of New Britain (Ct.) bonds,		36,000 00
of North Brookfield note,		5,000 00
of Norton note,		3,000 00
of Oxford notes,		13,500 00
of Princeton notes,		4,000 00
of Reading notes,		16,500 00
<i>Amount carried forward,</i>		\$6,795,688 16

STATEMENT IX.

Trust Funds.

DETAILS 415.

METROPOLITAN WATER LOAN FUND—*Continued.*

<i>Amount brought forward,</i>		\$6,795,688 16
Town of Rehoboth notes,		10,000 00
of Revere bonds,		14,000 00
of Revere note,		3,500 00
of Rockland notes,		25,000 00
of Rowley notes,		4,100 00
of Sandwich note,		1,000 00
of Saugus notes,		45,000 00
of Sharon notes,		3,000 00
of Southampton note,		2,500 00
of South Hadley notes,		20,000 00
of Southwick note,		3,000 00
of Stamford (Ct.) notes,		10,000 00
of Stoneham bonds,		5,000 00
of Stoughton notes,		28,000 00
of Sturbridge note,		5,000 00
of Upton note,		7,000 00
of Wakefield note,		20,000 00
of Walpole notes,		30,000 00
of Ware notes,		3,000 00
of Warren notes,		28,000 00
of Waterbury (Ct.) note,		50,000 00
of Wayland notes,		500 00
of Wellesley note,		20,000 00
of Westborough bonds,		6,000 00
of West Newbury notes,		6,000 00
of West Springfield note,		10,000 00
of Williamstown note,		5,000 00
of Winthrop note,		15,000 00
County of Bristol note,		15,000 00
of Essex notes,		150,000 00
of Hampden notes,		25,000 00
of Middlesex bonds,		10,000 00
of Middlesex notes,		100,000 00
of Worcester note,		15,000 00
Treasurer's note,		1,000,000 00
Total payments,		\$8,490,288 16
Cash on hand Jan. 1, 1898,		1,931,810 66
		\$10,422,098 82
PRESENT INVESTMENTS.		
City of Bangor (Me.) notes,	\$55,000 00	
of Boston bonds,	1,000 00	
of Brockton bonds,	36,000 00	
of Brockton notes,	95,000 00	
<i>Amount carried forward,</i>	\$187,000 00	

STATEMENT IX.

Trust Funds.

DETAILS 415.

METROPOLITAN WATER LOAN FUND — *Continued.*

<i>Amount brought forward, . . .</i>	<i>\$187,000 00</i>
City of Chelsea notes,	120,000 00
of Everett notes,	13,000 00
of Fitchburg notes,	100,000 00
of Gloucester notes,	29,000 00
of Lowell notes,	10,000 00
of Lynn bonds,	29,000 00
of Lynn notes,	50,000 00
of Malden bonds,	25,800 00
of Manchester (N. H.) bonds,	10,000 00
of Marlborough bonds,	50,000 00
of Marlborough notes,	40,000 00
of Newburyport note,	20,000 00
of Quincy bonds,	7,000 00
of Quincy notes,	91,000 00
of Somerville bonds,	6,000 00
of Taunton bonds,	39,000 00
Town of Abington note,	5,000 00
of Adams bonds,	5,000 00
of Attleborough bonds,	9,000 00
of Auburn (Me.) note,	15,000 00
of Ayer note,	1,000 00
of Belfast (Me.) bonds,	4,000 00
of Calais (Me.) bonds,	20,000 00
of Canton notes,	43,000 00
of Chicopee note,	48,500 00
of Colrain notes,	12,500 00
of Danvers bonds,	7,000 00
of Dover (N. H.) bonds,	13,000 00
of Framingham notes,	60,000 00
of Great Barrington bonds,	4,000 00
of Hadley note,	2,500 00
of Hanover note,	1,000 00
of Hatfield bonds,	30,000 00
of Holbrook bonds,	20,000 00
of Holbrook notes,	5,000 00
of Hudson bonds,	8,000 00
of Hull bonds,	52,202 00
of Ipswich bonds,	58,000 00
of Leicester notes,	6,000 00
of Leominster notes,	20,000 00
of Lewiston (Me.) notes,	60,000 00
of Lincoln bonds,	1,000 00
of Longmeadow notes,	2,500 00
of Mansfield bonds,	25,000 00
of Melrose bonds,	27,000 00
of Middleton notes,	2,500 00
of Natick notes,	10,000 00
of Needham notes,	25,000 00
of New Britain (Ct.) bonds,	36,000 00
<i>Amount carried forward, . . .</i>	<i>\$1,465,502 00</i>

STATEMENT IX.

Trust Funds.

DETAILS 415.

METROPOLITAN WATER LOAN FUND—*Concluded.*

<i>Amount brought forward,</i>		\$1,465,502 00	
Town of North Brookfield note,		5,000 00	
of Oxford notes,		6,000 00	
of Princeton notes,		3,000 00	
of Reading notes,		10,000 00	
of Rehoboth notes,		5,000 00	
of Revere bonds,		14,000 00	
of Revere notes,		3,500 00	
of Rockland notes,		15,000 00	
of Rockport bonds,		40,000 00	
of Rowley note,		900 00	
of Rutland notes,		24,500 00	
of Saugus bonds,		36,000 00	
of Saugus notes,		25,000 00	
of Sharon notes,		3,000 00	
of Southampton note,		2,500 00	
of Southwick note,		3,000 00	
of Stoneham notes,		5,000 00	
of Stoughton note,		28,000 00	
of Swampscott notes,		26,000 00	
of Upton note,		7,000 00	
of Wakefield note,		20,000 00	
of Walpole bonds,		56,000 00	
of Ware notes,		3,000 00	
of Warren notes,		6,500 00	
of Waterbury (Ct.) note,		50,000 00	
of Wayland note,		500 00	
of Webster bonds,		10,000 00	
of Wellesley note,		20,000 00	
of Westborough bonds,		6,000 00	
of West Newbury notes,		3,000 00	
of West Springfield note,		10,000 00	
of Winthrop note,		15,000 00	
County of Bristol note,		15,000 00	
of Middlesex note,		80,000 00	
of Worcester note,		15,000 00	
Metropolitan parks loan bonds,		200,000 00	
Cash on hand Jan. 1, 1898,			\$2,297,902 00
			1,931,810 66
Total fund,			\$4,169,712 66
PREMIUM ON METROPOLITAN WATER LOAN FUND.			
RECEIPTS.			
Premium on bonds sold,			\$487,924 60
PAYMENTS.			
Sinking funds,			\$485,015 47
Engraving bonds,			2,511 00
Advertising,			398 13
			\$487,924 60

STATEMENT IX.

Trust Funds.

DETAILS 416.

DETAILS No. 416.

STATE HIGHWAY LOAN FUND.

[Acts 1893, chap. 476; 1894, chap. 497; 1895, chap. 847; 1896, chaps. 213, 461 and 541.]

TRANSACTIONS OF THE FUND, 1897.		
RECEIPTS.		
County of Barnstable, 1897,	\$3,354 07	
of Berkshire, 1897 to 1901,	15,768 03	
of Bristol, 1897,	2,771 04	
of Hampden, 1894,	5,000 00	
of Hampden, 1897,	967 94	
of Hampden, 1898,	4,500 00	
of Hampshire, 1897,	4,196 63	
of Dukes, 1897,	1,578 03	
of Essex, 1897,	1,437 35	
of Middlesex, 1897,	10,492 87	
of Nantucket, 1897,	1,185 02	
of Norfolk, 1897,	9,881 53	
of Plymouth, 1897,	10,675 54	
of Worcester, 1897,	23,600 28	
of Worcester, 1898,	18,458 76	
Interest on payments,	604 64	
State highway loan sinking fund, to correct error, Oct. 21, 1895,	18,290 00	
Worcester Suburban Street Railway Company, assessment on change of location,	813 64	
Lowell, Lawrence & Haverhill Railroad Company,	289 52	
Westminster, as agreed,	200 00	
W. H. Carberry & Co, duplicate payment,	58 50	
Cash from sale of bonds,	700,000 00	
Total receipts,		\$834,123 39
Cash on hand Jan. 1, 1897,		141,306 16
		<u>\$975,429 55</u>
PAYMENTS.		
Commissioners, —		
Thomas C. Mendenhall,	\$2,000 00	
Nathaniel S. Shaler,	2,000 00	
William E. McClintock,	2,000 00	\$6,000 00
Engineer, —		
Charles Mills, salary,	\$5,000 03	
Charles Mills, travel,	259 96	5,259 99
Clerks' salaries, —		
Caroline L. Adams,	\$220 00	
Edward A. Austin,	540 00	
Austin B. Fletcher,	1,983 37	
Walter E. Hitchcock,	1,099 98	
Amounts carried forward,	\$3,843 35	\$11,259 99

STATEMENT IX.

Trust Funds.

DETAILS 416.

STATE HIGHWAY LOAN FUND—*Continued.*

<i>Amounts brought forward,</i>	\$3,843 35	\$11,259 99
John M. McCarthy,	1,249 98	
L. W. Page,	900 00	
Mary A. Riley,	889 98	
		6,883 31
Expenses,—		
Advertising,	\$988 39	
Blue prints,	33 62	
Blue print machine,	64 86	
Board,	3,483 98	
Books and binding,	8 00	
Bridge beams, plates and rods,	1,078 94	
Carriage hire,	14 00	
Catch basin gates, etc.,	343 50	
Changing location of Lowell, Lawrence & Haverhill Street Railway Company,	2,895 20	
Directory,	5 00	
Drawing material,	521 18	
Expenses of jury,	30 20	
Experts' services,	62 90	
Freight,	616 20	
Glassware,	27 29	
Guide boards,	24 78	
Ice,	12 50	
Iron-work,	31 85	
Laying wall in Athol,	520 00	
Maps,	132 10	
Mileage books,	3,780 00	
Painting,	97 25	
Piping,	84 86	
Postage,	533 71	
Printing,	908 34	
Repairing roads,	12,779 57	
Services of weighers,	3,234 08	
Spring water,	13 92	
Stakes,	215 57	
Stationery,	249 92	
Stone,	2,047 78	
Stone boundary monuments,	1,116 15	
Surveying instruments,	140 55	
Teams,	211 75	
Telephone,	159 80	
Towel supply,	42 00	
Transits, etc.,	120 00	
Travel,	3,176 87	
Typewriter supplies,	9 30	
Work on water pipe,	99 74	
Brockton Street Railway Company, Whit- man,	1,858 60	
Worcester & Suburban Street Railway Com- pany, Leicester,	9,393 37	
		51,167 62
<i>Amount carried forward,</i>		\$69,310 92

STATEMENT IX.

Trust Funds.

DETAILS 416.

STATE HIGHWAY LOAN FUND — *Continued.*

<i>Amount brought forward,</i>		\$69,310 92
Inspectors, surveyors, etc.,—		
R. E. Allen,	\$11 50	
F. C. Ayers,	262 40	
William K Bailey,	103 89	
H. H. Batchelder,	127 44	
Francis W. Belknap,	753 42	
P. H. Belknap,	162 00	
E. W. Bemis,	277 26	
A. H. Blevins,	281 20	
L. R. Brine,	73 60	
C. Leonard Brown,	920 48	
Henry W. Brown,	5 70	
M. L. Brown, Jr.,	366 28	
George D Buckley,	272 80	
William G. Burns,	558 94	
I. G. Calderwood,	88 56	
W. W. Chase,	486 00	
W. Lewis Clark,	99 75	
Emory N. Colburn,	805 00	
Walter W. Crosby,	179 40	
John H. Crowell,	832 69	
Frank P. Cutter,	1,033 08	
A. D. Dadley,	836 15	
John P. Dahlgren,	705 03	
W. E. Davis,	213 60	
P. H. Everett,	649 30	
A. B. Farnham,	436 80	
W. R. Farrington,	1,251 47	
Edward S. Foster,	342 91	
Francis H. Foster,	27 50	
Harry A. Frink,	279 00	
C. H. Gannett,	110 00	
L. L. Gerry,	510 00	
J. J. Gleason,	403 12	
Fred H. Grover,	62 00	
A. W. Gray,	188 00	
Maurice W. Grimes,	941 48	
O. L. Grover,	349 14	
William A. Grover,	802 50	
Herbert A. Hall,	820 00	
William P. Hammersley,	536 21	
L. I. Hewes,	143 41	
C. M. Hight,	80 00	
A. W. Hitchcock,	159 00	
H. C. Holden,	227 94	
D. M. Hudson,	495 00	
J. A. Johnston,	1,033 11	
Leon H. Jones,	728 48	
W. J. Jordan,	127 45	
<i>Amounts carried forward,</i>	\$20,159 99	\$69,310 92

STATEMENT IX.

Trust Funds.

DETAILS 416.

STATE HIGHWAY LOAN FUND—Continued.

<i>Amounts brought forward,</i>	\$20,159 99	\$69,310 92
F. H. Joyner,	1,083 48	
Henry C. Karlson,	102 00	
T. M. Keene,	324 26	
Hugh F. Kendall,	25 55	
James M. Kimball,	501 30	
George A. King,	313 70	
Stephen Litchfield,	564 86	
G. G. Lovering,	513 00	
A. M. Lovis,	1,209 30	
William H. Luce,	16 25	
A. F. Lyman,	497 17	
H. V. Macksey,	91 50	
F. P. Manwell,	122 52	
George F. Maynard,	615 30	
F. W. McCarter,	241 14	
E. E. McCarthy,	183 34	
E. P. McClintock,	455 90	
T. M. McLeod,	608 46	
G. A. Merrill,	197 04	
Charles Mills, Jr.,	30 00	
J. D. Murray,	993 78	
E. J. Nichols,	492 00	
Ernest Nickerson,	1,036 11	
Elmer W. Noble,	62 00	
Charles H. Norton,	565 79	
Frank J. Nowell,	88 80	
E. J. O'Hara,	465 00	
S. G. Packard,	438 00	
Oren E. Parks,	135 75	
S. A. Parsons,	513 00	
W. W. Peabody,	181 62	
Albert H. Peterson,	102 14	
H. Phillips,	423 80	
George H. Pierce,	2 50	
James W. Pierce,	538 56	
Franklin C. Pillsbury,	1,244 71	
Joel H. Pillsbury,	530 66	
E. P. Power,	951 73	
L. J. Proctor,	257 60	
Carl A. Raymond,	292 00	
Charles Richards,	19 60	
E. F. Ruggles,	842 47	
R. Ryder,	8 13	
Edward N. Sampson,	404 00	
H. V. Sandford,	999 96	
Stillman Shaw,	935 98	
E. W. Shepardson,	173 18	
W. H. Sleeper,	93 00	
A. L. Southworth,	332 00	
<i>Amounts carried forward,</i>	\$40,929 88	\$69,310 92

STATEMENT IX.

Trust Funds.

DETAILS 416.

STATE HIGHWAY LOAN FUND — *Continued.*

<i>Amounts brought forward,</i> . . .		\$40,929 88	\$69,310 92
H. R. Starbird,		935 32	
Fred M. Stuart,		1,007 50	
J. C. S. Taber,		2,000 03	
James H. Taylor,		930 00	
E. B. Walbridge,		480 68	
P. A. Warner,		75 00	
Henry E. Warren,		837 21	
Harlan B. Wason,		836 70	
C. A. Welton,		776 57	
Robert C. Wheeler,		938 33	
Warren B. Wheeler,		1,338 53	
Nathan B. Wilber,		501 30	
Charles G. Williams,		609 41	
David H. Winslow,		599 06	
George R. Winslow,		945 43	
H. P. Wires,		336 15	
George W. Wood,		1,049 96	
A. M. Wyman,		173 18	
			55,300 24
City of Beverly,		\$215 41	
of Brockton,		3,849 66	
of Chicopee,		5,166 99	
of Fitchburg,		3,095 01	
of Gloucester,		878 34	
of Lawrence,		1,638 13	
of Lowell,		9,441 54	
of Newburyport,		3,948 41	
of North Adams,		2,629 52	
of Northampton,		4,783 53	
of Pittsfield,		1,249 95	
of Taunton,		193 96	
of Worcester,		10,946 58	
Town of Acushnet,		3,747 69	
of Adams,		3,021 17	
of Andover,		10,159 51	
of Ashby,		5,181 75	
of Ashfield,		660 87	
of Athol,		904 54	
of Auburn,		6,753 04	
of Barre,		4,582 87	
of Bedford,		2,505 21	
of Bourne,		2,331 40	
of Boxborough,		2,016 14	
of Brewster,		7,355 30	
of Brimfield,		537 62	
of Brookfield,		2,527 11	
of Buckland,		8,251 37	
of Charlemont,		3,921 92	
of Cohasset,		2,216 33	
<i>Amounts carried forward,</i> . . .		\$114,760 87	\$124,611 16

STATEMENT IX.

Trust Funds.

DETAILS 416.

STATE HIGHWAY LOAN FUND—Continued.

<i>Amounts brought forward,</i>		\$114,760 87	\$124,611 16
Town of Concord,		3,442 79	
of Cottage City,		2,104 47	
of Dalton,		1,489 01	
of Deerfield,		117 50	
of Dennis,		6,584 16	
of Duxbury,		2,081 08	
of Easthampton,		1,046 70	
of Edgartown,		1,203 64	
of Gardner,		3,424 00	
of Goshen,		4,500 70	
of Grafton,		4,624 09	
of Great Barrington,		2,877 45	
of Hadley,		2,805 44	
of Hancock,		4,475 71	
of Hingham,		3,507 60	
of Holbrook,		1,173 51	
of Holbrook and Weymouth,		94 37	
of Holden,		5,087 82	
of Huntington,		2,143 89	
of Lee,		1,044 64	
of Leicester,		6,887 51	
of Lexington,		5,283 12	
of Lincoln,		2,833 21	
of Marion,		2,771 10	
of Marshfield,		2,161 03	
of Merrimac,		2,550 13	
of Methuen,		5,585 03	
of Middleborough,		3,553 30	
of Nantucket,		4,415 15	
of Norfolk,		5,434 37	
of North Attleborough,		2,068 75	
of North Reading,		1,851 42	
of Northborough,		771 92	
of Norwood,		2,211 51	
of Orange,		5,659 92	
of Paxton,		5,125 68	
of Phillipston,		580 12	
of Plymouth,		6,481 81	
of Princeton,		4,337 94	
of Rehoboth,		565 31	
of Richmond,		1,863 42	
of Russell,		8,262 19	
of Sandwich,		5,716 98	
of Scituate,		3,358 59	
of Shelburne,		4,662 59	
of Shrewsbury,		4,874 56	
of Somerset,		3,569 09	
of South Hadley,		5,645 31	
of Sterling,		4,134 60	
<i>Amounts carried forward,</i>		\$281,805 10	\$124,611 16

STATEMENT IX.

Trust Funds.

DETAILS 416.

STATE HIGHWAY LOAN FUND— *Concluded.*

<i>Amounts brought forward,</i>	\$281,805 10	\$124,611 16
Town of Stoneham,	662 66	
of Sturbridge,	378 40	
of Sudbury,	449 29	
of Sunderland,	346 25	
of Townsend,	2,165 29	
of Truro,	4,370 78	
of Tyngsborough,	7,578 20	
of Uxbridge,	1,599 32	
of Walpole,	7,346 62	
of Warren,	9,088 15	
of Watertown,	1,350 36	
of Wayland,	290 35	
of Wenham,	4,036 89	
of West Newbury,	6,528 57	
of West Springfield,	643 28	
of West Tisbury,	6,315 57	
of Westborough,	2,728 72	
of Westfield,	1,440 69	
of Westminster,	7,264 98	
of Westport,	4,790 28	
of Weymouth,	2,286 37	
of Whitman,	93 40	
of Wilbraham,	2,907 52	
of Williamsburg,	6,851 34	
of Williamstown,	6,204 10	
of Windsor,	757 34	
of Wrentham,	3,976 95	
of Yarmouth,	8,846 92	
		383,103 69
Cash on hand Jan. 1, 1898,		467,714 70
		\$975,429 55
<hr/>		
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1898,		\$467,714 70
<hr/>		
PREMIUM ON STATE HIGHWAY LOAN FUND.		
RECEIPTS.		
Premium on bonds sold,		\$41,587 00
<hr/>		
PAYMENTS.		
Sinking fund,		\$41,587 00

STATEMENT IX.

Trust Funds.

DETAILS 417.

DETAILS No. 417.

STATE HOUSE LOAN FUND, 1901.

[Acts 1888, chap. 349; 1889, chaps. 300 and 304; 1894, chap. 532; 1896, chap. 549.]

TRANSACTIONS OF THE FUND, 1897.

RECEIPTS.

Rent of No. 2 Mount Vernon Street, . . .	\$1,200 00
Amount returned (William Lumb & Co.), . .	10 00

Total receipts,	\$1,210 00
Cash on hand Jan. 1, 1897,	390,003 54

		\$391,213 54
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PAYMENTS.

Commissioners,—

William Endicott, Jr., salary,	\$1,500 00
C. Everett Clark,	1,500 00
George W. Johnson,	1,500 00

\$4,500 00

Expenses,—

Charles Brigham, architect,	\$3,000 00
Brass cloth,	6 90
Cleaning building,	289 00
Clock,	40 00
Labor,	424 70
Library bureau,	150 00
Rubber mats,	350 08
Tags and rings,	8 00
Waste,	5 20
American Watchman's Time Detector Com-	
pany,	345 66
Brown-Ketcham Iron Works,	159 66
Thomas H. Bryne,	2,989 33
Burlington Venetian Blind Company, . .	123 45
A. H. Davenport,	57,741 46
Charles Emmel,	188 00
Fenton Metallic Company,	11,378 31
Edwin Ford & Frederick Brooks,	661 00
A. B. Franklin,	2,940 76
General Electric Company,	746 83
S. D. Hicks & Son,	13 80
Holland & Daniels,	500 69
R. Hollings & Co.,	1,890 00
E. Howard Watch and Clock Company, . .	183 34
R. D. Ireland & Co.,	9,582 75
Irving & Casson,	7,806 94
Johnson Electric Company,	389 80
Keeler & Co.,	13,901 00
William Lumb & Co.,	387 52
Manhattan General Construction Company,	261 29
T. F. McGann,	700 00

Amounts carried forward,	\$117,665 47	\$4,500 00
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STATEMENT IX.

Trust Funds.

DETAILS 417.

STATE HOUSE LOAN FUND, 1901 — *Concluded.*

<i>Amounts brought forward,</i>	\$117,665 47	\$4,500 00
McKenney & Waterbury,	5,340 00	
Meyer-Sniffen Company, Limited,	30 50	
Middlesex Machine Company,	18 00	
G. W. Morrison,	1,846 84	
National Telephone Manufacturing Com- pany,	1,183 80	
Thomas Parker,	913 86	
L. F. Perry & Whitney,	8,736 21	
Poulson & Eger,	2,875 00	
John H. Pray Sons & Co.,	11,012 57	
Enoch Robinson,	658 21	
Frank Hill Smith,	11,565 15	
H. A. Turner & Co,	5,317 25	
Tuttle & Bailey Manufacturing Company,	94 03	
Wakefield Rattan Company,	212 28	
Walworth Manufacturing Company,	13 88	
E. Noyes Whitcomb & Co.,	3,489 70	
Oliver Whyte & Co,	51 60	
Woodbury & Leighton,	6,235 24	
		177,259 59
[Acts 1892, chap. 404.]		
Advertising,	\$4 00	
Changing water-pipes,	28 64	
Models,	7 50	
Repairing water-pipes,	28 31	
Shoring corner of Commonwealth building,	100 00	
Charles Brigham, architect,	1,000 00	
American Mason Safety Tread Company,	340 00	
Ernest W. Bowditch,	6,500 00	
James H. Bowditch,	4,500 00	
A. B. Franklin,	135 47	
General Electric Company,	618 30	
William Gray & Sons,	23,383 01	
Hallowell Granite Company,	12,391 84	
William Lumb & Co.,	243 40	
T. F. McGann,	150 00	
Norcross Brothers,	18,078 25	
Dennis F. O'Connell,	49,022 69	
David P. Page,	15 55	
Stone & Webster,	59 27	
John Williams,	2,449 20	
Woodbury & Leighton,	278 78	
		119,334 21
[Acts 1894, chap. 532.]		
Printing brief for argument,	\$7 00	
Luther M. Morrill, services,	30 00	
		37 00
Total payments,		\$301,130 80
Cash on hand Jan. 1, 1898,		90,082 74
		\$391,213 54

STATEMENT IX.

Trust Funds.

DETAILS 418.

DETAILS No. 418.

STATE HOUSE CONSTRUCTION LOAN FUND.

[Acts 1889, chap. 394; 1896, chap. 490; 1896, chaps. 531, 545 and 549; 1897, chap. 489.]

TRANSACTIONS OF THE FUND, 1897.

RECEIPTS.

Cash from sale of bonds,	\$125,000 00	
Murdock Parlor Grate Company, adjustment of contracts,	2,810 00	
State House loans sinking fund, error in transfer, Oct 16, 1889,	2,454 79	
Advertising,	975 00	
Printing bonds,	525 00	
Total receipts,		\$131,764 79
Cash on hand Jan. 1, 1897,		56,969 86
		<u>\$188,734 15</u>

PAYMENTS.

Commissioners, —

John D. Long, to March 15,	\$870 97	
William Endicott, Jr.,	1,500 00	
C. Everett Clark,	1,500 00	
George W. Johnson, from March 16,	629 03	
		\$4,500 00

Expenses, —

Advertising,	\$62 48	
Cleaning building,	76 70	
Labor,	487 55	
Magnesia coverings for steam pipes,	201 38	
Models for marble carving,	269 21	
Steam fittings,	49 98	
Tank trap,	49 75	
Watchmen,	39 00	
Charles Brigham, architect,	9,500 00	
S. Homer Woodbridge,	500 00	
Boston Lightning Rod Company,	130 00	
Boston Paving Company,	28 35	
Bowker, Torrey & Co.,	10,000 00	
Brown-Ketchum Iron Works,	496 69	
Philip H. Butler & Co.,	2,814 04	
Damon Safe and Iron Works Company,	30 00	
A. H. Davenport,	3,166 00	
John Evans & Co.,	50 00	
A. B. Franklin,	6,191 62	
General Electric Company,	12,272 00	
William Gray & Sons,	4,214 03	
S. D. Hicks & Son,	599 18	
Henry Hussey & Co.,	2,090 23	
Amounts carried forward,	\$53,318 19	\$4,500 00

STATEMENT IX.

Trust Funds.

DETAILS 419.

STATE HOUSE CONSTRUCTION LOAN FUND—*Concluded.*

<i>Amounts brought forward,</i>	\$53,318 19	\$4,500 00
William H. Jackson & Co.,	3,065 00	
William Lumb & Co.,	1,309 32	
Murdock Parlor Grate Company,	4,753 08	
S. C. Nightingale & Childs,	89 69	
Norcross Brothers,	54,992 17	
Thomas Parker,	9,204 88	
L. F. Perry & Whitney,	5,000 00	
Poulson & Eger,	2,840 00	
Enoch Robinson,	81 00	
Stone & Webster,	2,394 78	
Thayer & Co.,	3,767 00	
Walworth Manufacturing Company,	26 93	
Whittier Machine Company,	4,472 00	
Woodbury & Leighton,	8,337 63	
		153,601 67
Total payments,		\$158,101 67
Cash on hand Jan. 1, 1898,		30,632 48
		\$188,734 15

DETAILS No. 419.

STATE HOUSE CONSTRUCTION LOAN FUND, MEMORIAL HALL.

[Acts 1896, chap. 546; 1897, chap. 489.]

TRANSACTIONS OF THE FUND, 1897.		
No receipts.		
Cash on hand Jan. 1, 1897,		\$236,522 25
PAYMENTS.		
Charles Brigham, architect,		\$2,500 00
Bowker, Torrey & Co.,		28,000 00
Brown-Ketcham Iron Works,		248 78
Hugh Cairns,		800 00
Charles Emmel,		1,176 47
John Evans & Co.,		597 38
James Flynn,		963 64
A. B. Franklin,		200 06
S. D. Hicks & Son,		685 15
Norcross Brothers,		6,194 10
Thomas Parker,		1,096 62
L. F. Perry & Whitney,		3,940 00
E. E. Soderholtz,		6 00
Woodbury & Leighton,		326 06
Total payments,		\$46,734 26
Cash on hand Jan. 1, 1898,		189,787 99
		\$236,522 25

STATEMENT IX.

Trust Funds.

DETAILS 420.

DETAILS No. 420.

STATE HOUSE CONSTRUCTION LOAN FUND, BULFINCH FRONT.

[Acts 1896, chap. 549; 1897, chap. 490.]

TRANSACTIONS OF THE FUND, 1897.		
No receipts.		
Cash on hand Jan. 1, 1897,		\$362,244 10
PAYMENTS.		
Advertising,		\$21 00
Cleaning carpet,		24 40
Arthur G. Everett, architect,		7,900 00
J. R. Worcester, civil engineer,		443 90
Boston Lightning Rod Company,		365 00
Bowker, Torrey & Co.,		987 30
Assignee of R. F. Hawkins Iron Works,		4,528 45
Lord Electric Company,		5,220 00
A. A. Sanborn,		12,691 89
Woodbury & Leighton,		153,232 20
Total payments,		\$185,414 14
Cash on hand Jan. 1, 1898,		176,829 96
		\$362,244 10

FITCHBURG RAILROAD COMPANY COMMON STOCK.

The Commonwealth owns 50,000 shares of Fitchburg Railroad Company common stock, received as part of the sale of the Troy & Greenfield Railroad and Hoosac Tunnel, par value,	\$5,000,000 00
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This stock belongs to the Fitchburg Railroad securities loan sinking fund.

STATEMENT IX.

Trust Deposits.

DETAILS 421 AND 422.

TRUST DEPOSITS.

DETAILS No. 421.

ATLAS ASSURANCE COMPANY, LONDON, ENGLAND, TRUST DEPOSIT.

[Pub. Stats., chap. 119, sects. 152, 215 and 218; Acts 1883, chap. 259; 1885, chap. 183; 1890, chap. 310; 1894, chap. 548; 1897, chap. 500.]

No transactions, 1897.		
DEPOSIT.		
City of Boston bonds,	\$180,000 00	
Fitchburg Railroad bonds,	20,000 00	
		\$200,000 00
INCOME.		
RECEIPTS.		
Income, 1897,		\$8,200 00
PAYMENTS.		
Paid company,		\$8,200 00

DETAILS No. 422.

ATLAS ACCIDENT INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
City of Everett bonds,	\$5,000 00	
Town of Enfield (Ct.) bonds,	1,000 00	
		\$6,000 00
INCOME.		
RECEIPTS.		
Income, 1897,	\$240 00	
Cash on hand Jan. 1, 1897,	240 00	
		\$480 00
No payments.		
Cash on hand Jan. 1, 1898,		\$480 00

STATEMENT IX.

Trust Deposits.

DETAILS 423 AND 424.

DETAILS No. 423.

BAY STATE BENEFICIARY ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1897.		
RECEIPTS.		
Principal town of Westfield bonds, . . .	\$30,500 00	
county of Hampden bonds, . . .	1,000 00	\$31,500 00
PAYMENTS.		
Association, cash,		\$31,500 00
DEPOSIT.		
Town of Westfield bonds,	\$22,000 00	
of West Springfield notes,	14,000 00	
County of Hampden bonds,	48,000 00	\$84,000 00
INCOME.		
RECEIPTS.		
Income, 1897,	\$3,423 87	
Cash on hand Jan. 1, 1897,	2,456 16	\$5,880 03
PAYMENTS.		
Paid association,		\$5,880 03

DETAILS No. 424.

BOSTON ELEVATED RAILWAY COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash to invest,		\$300,000 00
PAYMENTS.		
For metropolitan sewerage, Neponset valley, loan bonds,		\$135,000 00
State House construction loan bonds,		125,000 00
armory loan bonds,		40,000 00
		\$300,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 425 AND 426.

**BOSTON ELEVATED RAILWAY COMPANY TRUST DEPOSIT —
Concluded.**

DEPOSIT.		
Metropolitan sewerage, Neponset Valley, loan bonds,	\$185,000 00	
State House construction loan bonds,	125,000 00	
Armory loan bonds,	40,000 00	
		\$300,000 00
INCOME.		
No transactions, 1897.		

DETAILS No. 425.

BOSTON MUTUAL LIFE ASSOCIATION TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
City of Boston bonds,	\$3,000 00	
of Haverhill bonds,	1,000 00	
of Lynn bonds,	5,000 00	
of Providence (R. I.) bonds,	2,000 00	
Armory loan bonds,	5,000 00	
Boston & Albany Railroad bonds,	2,000 00	
Fitchburg Railroad bonds,	2,000 00	
		\$20,000 00
INCOME.		
RECEIPTS.		
Income, 1897,	\$765 00	
Cash on hand Jan. 1, 1897,	765 00	
		\$1,530 00
No payments.		
Cash on hand Jan. 1, 1898,		\$1,530 00

DETAILS No. 426.

**BERKSHIRE HEALTH AND ACCIDENT ASSOCIATION TRUST
DEPOSIT.**

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash to invest,	\$1,500 00	
Cash on hand Jan. 1, 1897,	1,000 00	
		\$2,500 00

STATEMENT IX.

Trust Deposits.

DETAILS 427.

BERKSHIRE HEALTH AND ACCIDENT ASSOCIATION TRUST
DEPOSIT—Concluded.

PAYMENTS.		
For Howard National Bank stock,		\$1,500 00
Association, cash,		1,000 00
		<hr/> \$2,500 00
DEPOSIT.		
Howard National Bank stock,		\$1,500 00
INCOME.		
RECEIPTS.		
Income, 1897,	\$75 00	
Cash on hand Jan. 1, 1897,	333 75	
		<hr/> \$408 75
PAYMENTS.		
Paid association,		\$316 '25
Cash on hand Jan. 1, 1898,		92 50
		<hr/> \$408 75

DETAILS No. 427.

BRITISH AND FOREIGN MARINE INSURANCE COMPANY TRUST
DEPOSIT.

RECEIPTS.		
Cash to invest,	\$112,000 00	
Principal Fitchburg Railroad bonds,	50,000 00	
Old Colony Railroad bonds,	12,000 00	
Providence & Worcester Railroad bonds,	50,000 00	
		<hr/> \$224,000 00
PAYMENTS.		
For Metropolitan Parks Loan bonds,		\$12,000 00
New York & New England Railroad bonds,		50,000 00
Old Colony Railroad bonds,		50,000 00
Kidder, Peabody & Co.,		112,000 00
		<hr/> \$224,000 00
DEPOSIT.		
Boston & Lowell Railroad bonds,	\$100,000 00	
Boston & Maine Railroad bonds,	1,000 00	
Amount carried forward,	\$101,000 00	

STATEMENT IX.

Trust Deposits.

DETAILS 428 AND 429.

**BRITISH AND FOREIGN MARINE INSURANCE COMPANY TRUST
DEPOSIT — Concluded.**

<i>Amount brought forward,</i>	\$101,000 00	
Boston, Clinton, Fitchburg & New Bedford Railroad bonds,	2,000 00	
Eastern Railroad bonds,	22,839 80	
Fitchburg Railroad bonds,	30,000 00	
New York & New England Railroad bonds,	50,000 00	
Old Colony Railroad bonds,	87,000 00	
Metropolitan Parks Loan bonds,	12,000 00	
		\$304,839 80
INCOME.		
RECEIPTS.		
Income, 1897,		\$15,435 38
PAYMENTS.		
Paid company,		\$15,435 38

DETAILS No. 428.

CAPE COD SHIP CANAL COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1897.		
No receipts.		
Cash on hand Jan. 1, 1897,		\$71,000 00
PAYMENTS.		
Paid Thomas P. Livermore,		\$71,000 00
No deposit.		
INCOME.		
No transactions.		

DETAILS No. 429.

**EMPLOYERS' LIABILITY ASSURANCE CORPORATION (LIMITED)
OF LONDON TRUST DEPOSIT.**

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash to invest,	\$15,000 00	
Principal Dexter & Piscataquis Railroad bonds,	15,000 00	
		\$30,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 430.

EMPLOYERS' LIABILITY ASSURANCE CORPORATION (LIMITED)
OF LONDON TRUST DEPOSIT — *Concluded.*

PAYMENTS.		
Kidder, Peabody & Co,		\$15,000 00
For State House construction loan bonds,		15,000 00
		<u>\$30,000 00</u>
DEPOSIT.		
City of Lynn bonds,	\$50,000 00	
Town of Andover bonds,	50,000 00	
Dexter & Piscataquis Railroad bonds,	35,000 00	
State House construction loan bonds,	15,000 00	
		<u>\$150,000 00</u>
INCOME.		
RECEIPTS.		
Income, 1897,		\$5,962 50
PAYMENTS.		
Paid the corporation,		\$5,962 50

DETAILS No. 430.

EQUITABLE ACCIDENT INSURANCE ASSOCIATION TRUST
DEPOSIT.

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash to invest,	\$5,500 00	
Principal Fitchburg Railroad stock,	6,700 00	
		<u>\$12,200 00</u>
PAYMENTS.		
Middlesex County bonds,		\$3,000 00
Maine Central Railroad bonds,		2,500 00
Association, cash,		6,700 00
		<u>\$12,200 00</u>
DEPOSIT.		
Middlesex County bonds,	\$3,000 00	
Maine Central Railroad bonds,	2,500 00	
		<u>\$5,500 00</u>
INCOME.		
RECEIPTS.		
Income, 1897,		\$378 00

STATEMENT IX.

Trust Deposits.

DETAILS 431 AND 432.

**EQUITABLE ACCIDENT INSURANCE ASSOCIATION TRUST
DEPOSIT — *Concluded.***

PAYMENTS.		
Paid association,		\$268 00
Cash on hand Jan. 1, 1898,		110 00
		<hr/> \$378 00

DETAILS No. 431.

**FATHER MATHEW FRATERNAL ACCIDENT ASSOCIATION
TRUST DEPOSIT.**

TRANSACTIONS, 1897.		
RECEIPTS.		
Principal city of Waltham bond,		\$1,000 00
PAYMENTS.		
New England Mutual Accident Association, No deposit.		\$1,000 00
INCOME.		
RECEIPTS.		
Income, 1897,	\$20 00	
Cash on hand Jan. 1, 1897,	180 00	
		<hr/> \$200 00
PAYMENTS.		
New England Mutual Accident Association,		\$200 00

DETAILS No. 432.

**FRANKFORT MARINE ACCIDENT AND PLATE GLASS INSUR-
ANCE COMPANY TRUST DEPOSIT.**

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash to invest,		\$200,000 00
PAYMENTS.		
United States bonds,		\$200,000 00
DEPOSIT.		
United States bonds,		\$200,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 433.

FRANKFORT MARINE ACCIDENT AND PLATE GLASS INSURANCE COMPANY TRUST DEPOSIT—Concluded.

INCOME.		
RECEIPTS.		
Income, 1897,		\$6,000 00
PAYMENTS.		
Paid the company,		\$6,000 00

DETAILS No. 433.

GREENFIELD LIFE ASSOCIATION OF GREENFIELD TRUST DEPOSIT.

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash to invest,	\$9,500 00	
Cash for certificate of deposit, Interstate Mortgage Trust Company,	4,500 00	
Franklin County National Bank, for certificate of deposit,	76 00	\$14,076 00
PAYMENTS.		
For certificate of deposit, Interstate Mortgage Trust Company,		\$4,500 00
For certificate of deposit, Packard National Bank,		5,000 00
Association,		4,500 00
Income association to correct error, Dec. 31, 1896,		76 00
DEPOSIT.		\$14,076 00
Certificate of deposit, Packard National Bank,	\$5,000 00	
Certificate of deposit, Franklin County National Bank,	3,800 00	
United States bonds,	1,000 00	\$9,800 00
INCOME.		
RECEIPTS.		
Income, 1897,	\$202 00	
Cash on hand Jan. 1, 1897,	50 00	\$252 00
PAYMENTS.		
Paid association,		\$239 50
Cash on hand Jan. 1, 1898,		12 50
		\$252 00

STATEMENT IX.

Trust Deposits.

DETAILS 434 TO 436.

DETAILS No. 434.

JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY TRUST
DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
Fitchburg Railroad security bonds,		\$100,000 00
INCOME.		
RECEIPTS.		
Income, 1897,		\$3,500 00
PAYMENTS.		
Paid company,		\$3,500 00

DETAILS No. 435.

IDEAL BENEFIT ASSOCIATION TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
Penobscot Shore Line bonds,		\$1,000 00
INCOME.		
RECEIPTS.		
Income, 1897,	\$40 00	
Cash on hand Jan. 1, 1897,	20 00	\$60 00
No payments.		
Cash on hand Jan. 1, 1898,		\$60 00

DETAILS No. 436.

LONDON ASSURANCE CORPORATION TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
City of Boston bonds,		\$100,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 487.

LONDON ASSURANCE CORPORATION TRUST DEPOSIT —
Concluded.

INCOME.		
RECEIPTS.		
Income, 1897,		\$3,500 00
PAYMENTS.		
Paid corporation,		\$3,500 00

DETAILS No. 487.

MASSACHUSETTS BENEFIT LIFE ASSOCIATION TRUST
 DEPOSIT.

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash to invest,	\$9,000 00	
Principal city of Chicago (Ill.) bonds,	6,000 00	
city of Des Moines (Ia.) bonds,	8,000 00	
city of Somerville bonds,	7,000 00	
town of Bedford notes,	6,000 00	
town of Randolph bonds,	8,000 00	
town of Saginaw (Mich.) bonds,	7,000 00	
town of Spencer bonds,	2,000 00	
Boston & Lowell Railroad bonds,	1,000 00	
Boston, Winthrop & Shore Rail- road bonds,	10,000 00	
Fitchburg Railroad bonds,	12,000 00	
		\$76,000 00
PAYMENTS.		
Association,		\$67,000 00
City of Des Moines (Ia.) bonds,		8,000 00
Town of Dover (N. H.) bonds,		6,000 00
		\$76,000 00
DEPOSIT.		
City of Cleveland (O.) bonds,	\$7,000 00	
of Lowell bonds,	4,000 00	
of Lynn bonds,	8,000 00	
of Rockford (Ill.) bonds,	10,000 00	
Town of Bay City (Mich.) bonds,	21,000 00	
of Dover (N. H.) bonds,	6,000 00	
of East Saginaw (Mich.) bonds,	1,500 00	
<i>Amount carried forward,</i>	\$57,500 00	

STATEMENT IX.

Trust Deposits.

DETAILS 438.

MASSACHUSETTS BENEFIT LIFE ASSOCIATION TRUST
DEPOSIT — Concluded.

<i>Amount brought forward,</i> . . .	\$57,500 00	
Town of Franklin bonds, . . .	3,000 00	
of Holbrook bonds, . . .	9,000 00	
of Terre Haute (Ind.) bonds, . . .	9,000 00	
Boston & Maine Railroad bonds, . . .	20,000 00	
Boston & Lowell Railroad bonds, . . .	11,000 00	
Concord & Montreal Railroad bonds, . . .	4,000 00	
Dexter & Piscataquis Railroad bonds, . . .	15,000 00	
Fitchburg Railroad bonds, . . .	16,000 00	
Maine Central Railroad bonds, . . .	5,000 00	
Old Colony Railroad bonds, . . .	20,000 00	
Upper Coös Railroad bonds, . . .	3,500 00	
		\$173,000 00
INCOME.		
RECEIPTS.		
Income, 1897, . . .	\$8,652 00	
Cash on hand Jan. 1, 1897, . . .	2,158 50	
		\$10,810 50
PAYMENTS.		
Paid association, . . .		\$9,366 75
Cash on hand Jan. 1, 1898, . . .		1,443 75
		\$10,810 50

DETAILS No. 438.

MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION TRUST
DEPOSIT.

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash to invest, . . .	\$3,000 00	
Principal Fitchburg Railroad bond, . . .	1,000 00	
		\$4,000 00
PAYMENTS.		
City of Quincy bonds, . . .		\$2,000 00
Maine Central Railroad bonds, . . .		1,000 00
Association, . . .		1,000 00
		\$4,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 439.

**MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION TRUST
DEPOSIT — *Concluded.***

DEPOSITS.		
City of Boston bonds,	\$1,500 00	
of Chicopee bonds,	2,000 00	
of Detroit (Mich.) bonds,	1,000 00	
of Everett bond,	1,000 00	
of Indianapolis (Ind.) bond,	1,000 00	
of Malden bond,	1,000 00	
of Quincy bonds,	2,000 00	
Town of Leominster bonds,	1,000 00	
Boston & Lowell Railroad bonds,	1,000 00	
Maine Central Railroad bonds,	1,000 00	
		\$12,500 00
INCOME.		
RECEIPTS.		
Income, 1897,		\$415 00
PAYMENTS		
Paid association,		\$415 00

DETAILS No. 439.

**MASSACHUSETTS NATIONAL LIFE ASSOCIATION, WESTFIELD,
TRUST DEPOSIT.**

No transactions, 1897.		
DEPOSIT.		
Fitchburg Railroad bonds,		\$5,000 00
INCOME.		
RECEIPTS.		
Income, 1897,		\$100 00
No payments.		
Cash on hand Jan. 1, 1898,		\$100 00

STATEMENT IX.

Trust Deposits.

DETAILS 440 AND 441.

DETAILS No. 440.

MASONS' FRATERNAL ACCIDENT ASSOCIATION OF AMERICA
TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
Town of Westfield notes,	\$12,600 00	
Boston & Albany Railroad stock,	1,300 00	\$13,900 00
INCOME.		
RECEIPTS.		
Income, 1897,	\$608 00	
Cash on hand Jan. 1, 1897,	104 40	\$712 40
No payments.		
Cash on hand Jan. 1, 1898,		\$712 40

DETAILS No. 441.

MASONIC EQUITABLE ACCIDENT ASSOCIATION OF THE
WORLD TRUST DEPOSIT.

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash to invest,		\$2,500 00
PAYMENTS.		
For Howard National Bank stock,		\$2,500 00
DEPOSIT.		
Freeman's National Bank stock,	\$1,000 00	
Howard National Bank stock,	5,000 00	
Lincoln National Bank stock,	2,500 00	
National Revere Bank stock,	1,000 00	
Third National Bank stock,	3,500 00	
Tremont National Bank stock,	500 00	
National Webster Bank stock,	1,000 00	\$14,500 00
INCOME.		
RECEIPTS.		
Income, 1897,	\$477 50	
Cash on hand Jan. 1, 1897,	382 50	\$860 00

STATEMENT IX.

Trust Deposits.

DETAILS 442 AND 443.

**MASONIC EQUITABLE ACCIDENT ASSOCIATION OF THE
WORLD TRUST DEPOSIT—Concluded.**

PAYMENTS.		
Paid association,		\$590 00
Cash on hand Jan 1, 1898,		270 00
		<hr/> \$860 00

DETAILS No. 442.

MASONIC CASUALTY COMPANY TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
Fitchburg Railroad Company shares,		\$1,000 00
INCOME.		
RECEIPTS.		
Income, 1897,	\$40 00	
Cash on hand Jan. 1, 1897,	20 00	
		<hr/> \$60 00
No payments.		
Cash on hand Jan. 1, 1898,		<hr/> \$60 00

DETAILS No. 443.

**MAGDEBURG FIRE INSURANCE COMPANY, MAGDEBURG,
GERMANY, TRUST DEPOSIT.**

No transactions, 1897.		
DEPOSIT.		
United States bonds,		\$200,000 00
INCOME.		
RECEIPTS.		
Income, 1897,		\$8,000 00
PAYMENTS.		
Paid the company,		<hr/> \$8,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 444 AND 445.

DETAILS No. 444.

**MERCHANTS' AND MANUFACTURERS' LIFE ASSOCIATION
TRUST DEPOSIT.**

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash to invest,	\$2,000 00	
Principal city of Chelsea bonds,	2,000 00	
town of Westfield notes,	3,000 00	
		\$7,000 00
PAYMENTS.		
Association,		\$2,000 00
Town of Westfield note,		2,000 00
Cash on hand Jan. 1, 1898,		3,000 00
		\$7,000 00
DEPOSIT.		
Town of Westfield note,	\$2,000 00	
Cash on hand Jan. 1, 1898,	3,000 00	
		\$5,000 00
INCOME.		
RECEIPTS.		
Income, 1897,	\$200 00	
Cash on hand Jan. 1, 1897,	120 00	
		\$320 00
No payments.		
Cash on hand Jan. 1, 1898,		\$320 00

DETAILS No. 445.

**MERCANTILE MUTUAL ACCIDENT ASSOCIATION TRUST
DEPOSIT.**

TRANSACTIONS, 1897.		
RECEIPTS		
Cash for United States bonds,		\$500 00
PAYMENTS.		
United States bonds,		\$500 00
DEPOSIT.		
New York & New England Railroad bonds,		\$5,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 446.

MERCANTILE MUTUAL ACCIDENT ASSOCIATION TRUST
DEPOSIT—Concluded.

INCOME.		
RECEIPTS.		
Income, 1897,	\$305 00	
Cash on hand Jan. 1, 1897,	5 00	
		\$310 00
PAYMENTS.		
Association,		\$160 00
Cash on hand Jan. 1, 1898,		150 00
		\$310 00

DETAILS No. 446.

MINNESOTA SAVINGS FUND AND INVESTMENT COMPANY
TRUST DEPOSIT.

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash to invest,	\$1,246 26	
Cash for certificate of deposit, Second National Bank, Springfield,	12,017 01	
Certificate of deposit, Second National Bank, Springfield,	12,017 01	
		\$25,280 28
PAYMENTS.		
Cash,		\$12,017 01
For certificates of deposit, Hampden Loan and Trust Company,		1,246 26
For certificate of deposit, Second National Bank, Springfield,		12,017 01
		\$25,280 28
DEPOSIT.		
Certificates of deposit,—		
First National Bank, Greenfield,	\$9,954 45	
Franklin County National Bank,	9,898 24	
Granite National Bank, Quincy,	5,000 00	
Hampden Loan and Trust Company,	6,041 98	
Pynchon National Bank, Springfield,	11,778 16	
Second National Bank, Springfield,	12,017 01	
Springfield National Bank,	10,462 22	
		\$65,152 06
INCOME.		
No transactions, 1897.		

STATEMENT IX.

Trust Deposits.

DETAILS 447 AND 448.

DETAILS No. 447.

NATIONAL ASSURANCE COMPANY OF IRELAND TRUST
DEPOSIT.

TRANSACTIONS, 1897.		
RECEIPTS.		
Principal Old Colony Railroad bonds,		\$20,000 00
No payments.		
Cash on hand Jan. 1, 1898,		\$20,000 00
DEPOSIT.		
City of Boston bonds,	\$120,000 00	
of Lynn bonds,	15,000 00	
of Reading (Pa.) bonds,	10,000 00	
Boston & Maine Railroad bonds,	20,000 00	
Fitchburg Railroad stock,	15,000 00	
		\$180,000 00
Cash on hand Jan. 1, 1898,		20,000 00
		\$200,000 00
INCOME.		
RECEIPTS.		
Income, 1897,		\$8,170 00
PAYMENTS.		
Paid company,		\$8,170 00

DETAILS No. 448.

NEW ENGLAND BENEFIT ASSOCIATION OF MILFORD TRUST
DEPOSIT.

TRANSACTIONS, 1897.		
RECEIPTS.		
Principal town of Gardiner (Me.) bond,		\$500 00
No payments.		
Cash on hand Jan. 1, 1898,		\$500 00
DEPOSIT.		
Cash on hand Jan. 1, 1898,		\$500 00

STATEMENT IX.

Trust Deposits.

DETAILS 449.

**NEW ENGLAND BENEFIT ASSOCIATION OF MILFORD TRUST
DEPOSIT — *Concluded.***

INCOME.		
RECEIPTS.		
Income, 1897,	\$12 50	
Cash on hand Jan. 1, 1897,	187 50	\$200 00
No payments.		
Cash on hand Jan. 1, 1898, . . . . .	. . . . .	\$200 00

DETAILS No. 449.

**NEW ENGLAND MUTUAL ACCIDENT ASSOCIATION TRUST
DEPOSIT.**

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash from Father Mathew Fraternal Accident Association,	\$1,200 00	
Cash to invest,	1,000 00	\$2,200 00
PAYMENTS.		
Association, . . . . .	. . . . .	\$1,200 00
City of Waltham bond, . . . . .	. . . . .	1,000 00
		\$2,200 00
DEPOSIT.		
City of Boston bonds,	\$11,000 00	
of Waltham bonds,	8,000 00	
Town of Abington bonds,	4,000 00	\$23,000 00
INCOME.		
RECEIPTS.		
Income, 1897, . . . . .	. . . . .	\$825 00
PAYMENTS.		
Paid association, . . . . .	. . . . .	\$825 00

STATEMENT IX.

Trust Deposits.

DETAILS 450 AND 451.

DETAILS No. 450.

NEW ENGLAND COMMERCIAL TRAVELLERS' ASSOCIATION
TRUST DEPOSIT.

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash to invest,		\$1,000 00
PAYMENTS.		
City of Newton bond,		\$1,000 00
DEPOSIT.		
City of Boston bonds,	\$3,000 00	
of Cambridge bonds,	2,000 00	
of Haverhill bonds,	4,000 00	
of Newton bonds,	2,000 00	
of Waltham bonds,	5,000 00	
of Worcester bonds,	2,000 00	
Boston & Albany Railroad bonds,	4,000 00	
		\$22,000 00
INCOME.		
RECEIPTS.		
Income, 1897,	\$855 00	
Cash on hand Jan. 1, 1897,	662 50	
		\$1,517 50
PAYMENTS.		
Paid association,		\$1,000 00
Cash on hand Jan. 1, 1898,		517 50
		\$1,517 50

DETAILS No. 451.

NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY TRUST
DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
United States bonds,		\$100,000 00
INCOME.		
RECEIPTS.		
Income, 1897,		\$4,000 00
PAYMENTS.		
Paid company,		\$4,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 452 AND 453.

DETAILS No. 452.

NEW ENGLAND BURGLARY INSURANCE COMPANY TRUST
DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
City of Boston bonds,	\$25,000 00	
of Brockton bonds,	15,000 00	
of Holyoke bonds,	13,000 00	
of Newton bonds,	13,000 00	
Town of Natick bonds,	10,000 00	
United States bonds,	25,000 00	
		\$101,000 00
INCOME.		
RECEIPTS.		
Income, 1897,		\$4,040 00
PAYMENTS.		
Paid company,		\$4,040 00

DETAILS No. 453.

RELIANCE MARINE INSURANCE COMPANY, LONDON, ENG-
LAND, TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
City of Boston bonds,		\$25,000 00
INCOME.		
RECEIPTS.		
Income, 1897,		\$875 00
PAYMENTS.		
Paid company,		\$875 00

STATEMENT IX.

Trust Deposits.

DETAILS 454 AND 455.

DETAILS No. 454.

ROYAL EXCHANGE ASSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
City of New York bonds,	\$100,000 00	
United States bonds,	100,000 00	
		\$200,000 00
INCOME.		
RECEIPTS.		
Income, 1897,		\$7,500 00
PAYMENTS.		
Paid company,		\$7,500 00

DETAILS No. 455.

SECURITY SAVINGS AND LOAN ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash to invest,		\$638 64
PAYMENTS.		
For certificates of deposit, Pynchon National Bank,		\$638 64
DEPOSIT.		
Certificates of deposit, —		
Second National Bank, Haverhill, . . .	\$29,578 40	
Pynchon National Bank, Springfield, . .	42,781 01	
		\$72,359 41
INCOME.		
No transactions, 1897.		

STATEMENT IX.

Trust Deposits.

DETAILS 456.

DETAILS No. 456.

**SUPREME COUNCIL AMERICAN LEGION OF HONOR TRUST
DEPOSIT.**

No transactions, 1897.		
DEPOSIT.		
City of Boston bonds,	\$100,000 00	
of Brockton bonds,	44,000 00	
of Cambridge bonds,	25,000 00	
of Concord (N. H.) bonds,	4,000 00	
of Cleveland (O.) bonds,	5,000 00	
of Detroit (Mich.) bonds,	5,000 00	
of Dover, (N. H.) bonds,	5,000 00	
of Gloucester bonds,	2,000 00	
of Haverhill bonds,	10,000 00	
of Holyoke bonds,	6,000 00	
of Keene (N. H.) bonds,	5,000 00	
of Lowell bonds,	20,000 00	
of Lynn bonds,	10,000 00	
of Marlborough bonds,	5,000 00	
of Nashua (N. H.) bonds,	5,000 00	
of Newton bonds,	50,000 00	
of New Britain (Ct.) bonds,	5,000 00	
of Portsmouth (N. H.) bonds,	15,000 00	
of Providence (R. I.) bonds,	20,000 00	
of Quincy bonds,	10,000 00	
Town of Enfield bonds,	10,000 00	
of Leominster bonds,	10,000 00	
of Middleborough bonds,	5,000 00	
of Needham bonds,	10,000 00	
of Orange bonds,	4,000 00	
of Reading bonds,	20,000 00	
Abolition grade crossings bonds,		\$410,000 00
		20,000 00
		\$430,000 00
INCOME.		
RECEIPTS.		
Income, 1897,		\$17,125 00
PAYMENTS.		
Paid council,		\$17,125 00

STATEMENT IX.

Trust Deposits.

DETAILS 457 TO 459.

DETAILS No. 457.

STATE MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
United States bonds,		\$150,000 00
INCOME.		
RECEIPTS.		
Income, 1897,		\$6,000 00
PAYMENTS.		
Paid company,		\$6,000 00

DETAILS No. 458.

SPRINGFIELD MUTUAL LIFE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash to invest,		\$2,000 00
PAYMENTS.		
Certificate of deposit, Springfield National Bank,		\$2,000 00
DEPOSIT.		
Certificate of deposit, Springfield National Bank,		\$7,240 00
INCOME.		
No transactions, 1897.		

DETAILS No. 459.

THAMES AND MERSEY MARINE INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
United States bonds,		\$100,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 460 AND 461.

THAMES AND MERSEY MARINE INSURANCE COMPANY TRUST
DEPOSIT—*Concluded.*

INCOME.		
RECEIPTS.		
Income, 1897,	. . . . .	\$6,000 00
PAYMENTS.		
Paid company,	. . . . .	\$6,000 00

DETAILS No. 460.

THURINGIA INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
United States bonds,	. . . . .	\$200,000 00
INCOME.		
RECEIPTS.		
Income, 1897,	. . . . .	\$8,000 00
PAYMENTS.		
Paid company,	. . . . .	\$8,000 00

DETAILS No. 461.

UNION MARINE INSURANCE COMPANY TRUST DEPOSIT.

Transactions, 1897.		
RECEIPTS.		
Cash to invest,	. . . . . \$14,000 00	
Cash on hand Jan. 1, 1897,	. . . . . 14,000 00	
		\$28,000 00
PAYMENTS.		
Kidder, Peabody & Co.,	. . . . .	\$14,000 00
Metropolitan Parks Loan bonds,	. . . . .	14,000 00
		\$28,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 462.

UNION MARINE INSURANCE COMPANY TRUST DEPOSIT —
Concluded.

DEPOSIT.		
Boston & Albany Railroad bonds, . . .	\$4,000 00	
Boston & Lowell Railroad bonds, . . .	3,000 00	
Boston & Maine Railroad bonds, . . .	7,000 00	
Eastern Railroad bonds, . . .	68,445 35	
Old Colony Railroad bonds, . . .	4,000 00	
		\$86,445 35
Metropolitan Parks Loan bonds, . . .		14,000 00
		\$100,445 35
INCOME.		
RECEIPTS.		
Income, 1897,		\$5,134 49
PAYMENTS.		
Paid company,		\$5,134 49

DETAILS No. 462.

UNITED ORDER OF THE GOLDEN LION TRUST DEPOSIT.

Transactions, 1897.		
RECEIPTS.		
City of Danbury (Ct.) bonds, . . .	\$10,000 00	
of Lynn bonds,	10,000 00	
of Malden bonds,	20,000 00	
Town of Leominster bonds,	10,000 00	
		\$50,000 00
PAYMENTS.		
L. E. Partridge, receiver, proceeds of bonds, No deposit.		\$50,000 00
INCOME.		
RECEIPTS.		
Income, 1897,		\$2,000 00
PAYMENTS.		
Paid George S. Hale, receiver,		\$1,600 00
L. E. Partridge, receiver,		400 00
		\$2,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 463 AND 464.

DETAILS No. 463.

UNITED STATES INDEMNITY SOCIETY.

TRANSACTIONS, 1897.		
RECEIPTS.		
Cash to invest,		\$1,000 00
PAYMENTS.		
For Fitchburg Railroad bond,		\$1,000 00
DEPOSIT.		
Fitchburg Railroad bond,		\$1,000 00
INCOME.		
RECEIPTS.		
Income, 1897,		\$20 00
No payments.		
Cash on hand Jan. 1, 1898,		\$20 00

DETAILS No. 464.

WORLD ACCIDENT INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
City of Boston bonds,	\$1,000 00	
Town of Needham bonds,	500 00	
		\$1,500 00
INCOME.		
RECEIPTS.		
Income, 1897,	\$60 00	
Cash on hand Jan. 1, 1897,	30 00	
		\$90 00
No payments.		
Cash on hand Jan. 1, 1898,		\$90 00

STATEMENT IX.

Trust Deposits.

DETAILS 464.

AMERICAN WHEELMAN'S ACCIDENT ASSOCIATION TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
Certificate of deposit, First National Bank, Westfield, . . . . .	. . . . .	\$228 25
INCOME.		
No transactions, 1897.		

BERKSHIRE LIFE INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
United States bonds, . . . . .	. . . . .	\$100,000 00
INCOME.		
No transactions, 1897.		

GREYLOCK BENEFICIARY ASSOCIATION TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
Deposit in North Adams Savings Bank, . . . . .	. . . . .	\$122 93
INCOME.		
No transactions, 1897.		

INDUSTRIAL MUTUAL ACCIDENT ASSOCIATION OF BOSTON TRUST DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
Boston Penny Savings Bank, . . . . .	. . . . .	\$500 00
INCOME.		
No transactions, 1897.		

STATEMENT IX.

Trust Deposits.

DETAILS 464.

MASSACHUSETTS MASONIC LIFE ASSOCIATION TRUST

DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
Certificate of deposit, Chicopee National Bank,		\$3,000 00
INCOME.		
No transactions, 1897.		

MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY TRUST

DEPOSIT.

No transactions, 1897.		
DEPOSIT.		
Armory loan bonds,		\$100,000 00
INCOME.		
No transactions, 1897.		

STATEMENT XI.—RESOURCES IN DETAIL.

RESOURCES IN DETAIL — *Continued.*

Detail	Amount brought forward,		\$4,334,419 76
	Fitchburg Railroad Securities Loan Sinking Fund:		
	Fitchburg Railroad bonds,		5,000,000 00
	No cash.		
382	Harbor Improvement Loan Sinking Fund:		
	No securities.		
	Cash,		38,858 85
383	Medfield Insane Asylum Loan Sinking Fund:		
	County, city and town securities,	\$59,200 00	
	Boston & Albany Railroad bonds,	70,000 00	
	Cash,	54,146 06	
			183,346 06
384	Metropolitan Parks Loan Sinking Fund:		
	County, city and town securities,	\$130,700 00	
	Cash,	61,370 16	
			192,070 16
385	Metropolitan Sewerage Loan Sinking Fund:		
	County, city and town securities,	\$81,368 00	
	Cash,	145,394 59	
			226,762 59
386	Metropolitan Sewerage, Neponset Valley Loan Sinking Fund:		
	Cash,		2,529 73
387	Metropolitan Water Loan Sinking Fund:		
	County, city and town securities,	\$937,850 00	
	Cash,	16,619 00	
			954,469 00
388	Prison and Hospital Loan Sinking Fund:		
	Massachusetts bonds,	\$10,000 00	
	Cash,	9,220 98	
			19,220 98
389	State Highway Loan Sinking Fund:		
	County, city and town securities,	\$116,550 00	
	Boston & Albany Railroad bonds,	30,000 00	
	Cash,	42,396 53	
			188,946 53
	Amount carried forward,		\$11,140,623 66

STATEMENT XI.—RESOURCES IN DETAIL

RESOURCES IN DETAIL—*Concluded.*

Detail	<i>Amount brought forward,</i>		\$11,140,628 66
390	State House Loans Sinking Fund:		
	County, city and town securities,	\$1,863,000 00	
	Boston & Albany Railroad bonds,	580,000 00	
	Cash,	306,269 64	
			2,749,269 64
			\$13,889,898 30
	Add for market value of above sinking funds over par,	\$600,000 00	
	Land in Boston Harbor (estimated), etc.,	7,000,000 00	
			7,600,000 00
	Total resources,		\$21,489,898 30

STATEMENT No. XII.

DEBTS AND LIABILITIES IN DETAIL.

<i>Abolition of Grade Crossings Loan, Three and One-half Per Cent.</i>		
Issued Nov. 1, 1893, due Nov. 1, 1923,	\$400,000 00	
Jan. 15, 1894,	100,000 00	
Dec. 12, 1895,	500,000 00	
Sept. 24, 1896,	400,000 00	
Sept. 25, 1896,	100,000 00	
Sept. 28, 1896,	250,000 00	
Sept. 29, 1896,	400,000 00	
Nov. 2, 1896,	270,000 00	
Nov. 4, 1896,	80,000 00	
Nov. 27, 1896,	250,000 00	
Dec. 1, 1896,	600,000 00	
Dec. 2, 1896,	250,000 00	
Dec. 4, 1896,	256,000 00	
Dec. 8, 1896,	644,000 00	
<i>Three Per Cent.</i>		
Issued Nov. 28, 1894, due Nov. 1, 1923,	150,000 00	
Jan. 30, 1895,	75,000 00	
Feb. 4, 1895,	175,000 00	
March 4, 1895,	100,000 00	
		\$5,000,000 00
<i>Armory Loan, Three Per Cent.</i>		
Dated Jan. 11, 1889, } due Sept. 1, 1918, {	\$500,000 00	
Jan. 12, 1889, } {	315,000 00	
June 22, 1889, } {	15,000 00	
<i>Amounts carried forward,</i>	\$830,000 00	\$5,000,000 00

STATEMENT XII.—DEBTS AND LIABILITIES IN DETAIL.

DEBTS AND LIABILITIES IN DETAIL — *Continued.*

<i>Amounts brought forward, . . .</i>		\$830,000 00	\$5,000,000 00
Dated Sept. 1, 1890, {	due Sept. 1, 1920, {	40,000 00	
Jan. 7, 1891, {		15,000 00	
Jan. 25, 1892, {		5,000 00	
Feb. 16, 1892, {	due Sept. 1, 1921, {	80,000 00	
Apr. 19, 1892, {		10,000 00	
Feb. 16, 1893, due Sept. 1, 1922, .		100,000 00	
July 1, 1894, due Sept. 1, 1923, .		110,000 00	
Dec. 12, 1895, due Sept. 1, 1925, .		25,000 00	
Feb. 19, 1896, due Sept. 1, 1925, .		125,000 00	
March 1, 1897, due March 1, 1927, .		120,000 00	
			1,460,000 00
<i>Boston, Hartford & Erie Railroad Bonds.</i> (Interest at five per cent. payable in London.)			
<i>Issued. Due.</i>			
£60,000 July 1, 1868, {			
100,000 Jan. 1, 1869, {			
160,000 July 1, 1869, {	Jan. 1, 1900, .	£743,600	
423,600 July 1, 1869, }			
At		4.8665	
			3,618,729 40
<i>Fitchburg Railroad Securities Loan, Three and One-half Per Cent.</i>			
Issued Aug. 1, 1893, due Aug. 1, 1913, .	. . .		5,000,000 00
<i>Harbor Improvement Loan, Three and One-half Per Cent.</i>			
Issued June 18, 1897, due Jan. 1, 1937, .	. . .		500,000 00
<i>Massachusetts Hospital for Consumptives Loan, Three Per Cent.</i>			
Issued Dec. 17, 1895, due Nov. 1, 1925, .	. . .		150,000 00
<i>Massachusetts Hospital for Epileptics Loan, Three and One-half Per Cent.</i>			
Issued Dec. 12, 1895, due Nov. 1, 1925, .		\$10,000 00	
<i>Three Per Cent.</i>			
Issued Dec. 14, 1895,		150,000 00	
			160,000 00
<i>Medfield Insane Asylum Loan, Three and One-half Per Cent.</i>			
Issued June 22, 1894, due Apr. 1, 1924, .		\$700,000 00	
July 22, 1895, due Apr. 1, 1915, .		300,000 00	
June 21, 1897, due Apr. 1, 1927, .		25,000 00	
			1,025,000 00
<i>Amount carried forward, . . .</i>			\$16,913,729 40

STATEMENT XII.—DEBTS AND LIABILITIES IN DETAIL.

DEBTS AND LIABILITIES IN DETAIL—Continued.

<i>Amount brought forward, . . .</i>		\$16,913,729 40
<i>Metropolitan Parks Loan, Three and One-half Per Cent.</i>		
Issued April 1, 1894,	} due Jan. 1, 1934,	\$1,000,000 00
July 19, 1894,		100,000 00
July 22, 1895,		200,000 00
Nov. 27, 1896,	} due Jan. 1, 1936,	200,000 00
Dec. 1, 1896,		100,000 00
Dec. 2, 1896,		550,000 00
Dec. 5, 1896,		100,000 00
Dec. 8, 1896,		100,000 00
Dec. 10, 1896,		15,000 00
Dec. 11, 1896,		100,000 00
Dec. 16, 1896,		100,000 00
Dec. 17, 1896,		135,000 00
Jan. 1, 1897,		300,000 00
Jan. 1, 1897, due Jan. 1, 1937,		300,000 00
June 24, 1897, due Jan. 1, 1937,		1,400,000 00
		4,700,000 00
<i>Metropolitan Parks Loan, Series 2, Three and One-half Per Cent.</i>		
Issued May 1, 1894, due Jan. 1, 1934,		\$500,000 00
Jan. 19, 1897, due Jan. 1, 1936,		500,000 00
June 10, 1897, due Jan. 1, 1936,		100,000 00
June 10, 1897, due Jan. 1, 1937,		1,000,000 00
		2,100,000 00
<i>Metropolitan Sewerage Loan, Three Per Cent.</i>		
Dated April 5,	} 1890; due Jan. 1, 1930,	\$50,000 00
April 7,		50,000 00
April 8,		450,000 00
April 9,		150,000 00
April 11,		100,000 00
April 14,		1,090,000 00
April 16,		50,000 00
April 17,		110,000 00
April 19,		400,000 00
April 28,		250,000 00
May 24,	} 1891; due Jan. 1, 1930,	150,000 00
July 29,		150,000 00
Feb. 13,		50,000 00
Mar. 1,		300,000 00
Mar. 26,		18,000 00
Jan. 26,		35,000 00
Feb. 8,		4,000 00
Feb. 10,		25,000 00
Mar. 22,		50,000 00
June 13,	} 1892; due Jan. 1, 1930,	200,000 00
June 14,		236,000 00
July 7,		150,000 00
Aug. 4,		150,000 00
Nov. 15,		3,000 00
Nov. 22,		200,000 00
<i>Amounts carried forward, . . .</i>		\$4,421,000 00
		\$23,713,729 40

STATEMENT XII.—DEBTS AND LIABILITIES IN DETAIL.

DEBTS AND LIABILITIES IN DETAIL — *Continued.*

<i>Amounts brought forward, . . .</i>		\$4,421,000 00	\$23,713,729 40
Dated Jan. 11,	1893; due Jan. 1, 1930,	30,000 00	
Jan. 17,		30,000 00	
Feb. 3,		20,000 00	
Feb. 16,		405,000 00	
Mar. 1,		25,000 00	
Mar. 29,		69,000 00	
May 1,		464,000 00	
Oct. 19,		4,000 00	
Oct. 30,		1,000 00	
Nov. 26,		25,000 00	
Dec. 13,	1894; due Jan. 1, 1930,	6,000 00	
April 27, 1895, due Jan. 1, 1930,		300,000 00	
Dec. 8, 1896, due Jan. 1, 1930,		30,000 00	
<i>Three and One-half Per Cent.</i>			
Dated June 21, 1897, due Jan. 1, 1930,		70,000 00	5,910,000 00
June 21, 1897, due Jan. 1, 1930,		10,000 00	
<i>Metropolitan Sewerage Loan, Three Per Cent.</i>			
[Neponset system.]			
Issued Aug. 6, 1895,	due Mar. 1, 1935,	\$300,000 00	
Feb. 19, 1896,		50,000 00	
Dec. 8, 1896,		150,000 00	
<i>Three and One-half per Cent.</i>			
Issued June 21, 1897, due Mar. 1, 1935,		300,000 00	800,000 00
<i>Metropolitan Water Loan, Three and One-half Per Cent.</i>			
Issued Sept. 3,	1895; due July 1, 1935,	\$500,000 00	
Oct. 3,		200,000 00	
Oct. 4,		200,000 00	
Oct. 9,		525,000 00	
Oct. 10,		200,000 00	
Oct. 11,		100,000 00	
Oct. 12,		100,000 00	
Oct. 21,		100,000 00	
Oct. 22,		100,000 00	
Nov. 16,		100,000 00	
Dec. 7,	1895; due July 1, 1935,	100,000 00	
Mar. 17,		100,000 00	
May 6,		250,000 00	
May 8,		250,000 00	
May 12,		250,000 00	
May 15,		250,000 00	
May 19,		450,000 00	
May 22,		250,000 00	
May 26,		200,000 00	
<i>Amounts carried forward, . . .</i>		\$4,225,000 00		$30,423,729 40

STATEMENT XII.—DEBTS AND LIABILITIES IN DETAIL.

DEBTS AND LIABILITIES IN DETAIL—*Continued.*

<i>Amounts brought forward, . . .</i>		\$4,225,000 00	\$30,423,729 40
Issued May 27,)		100,000 00	
May 28,)		25,000 00	
June 23,)		125,000 00	
Oct. 16,)		100,000 00	
Oct. 18,)		65,000 00	
Oct. 19,)		60,000 00	
Oct. 20,) 1895; due July 1, 1935, {		125,000 00	
Oct. 21,)		175,000 00	
Nov. 27,)		600,000 00	
Dec. 1,)		400,000 00	
Dec. 2,)		565,000 00	
Dec. 3,)		335,000 00	
Dec. 7,)		100,000 00	
Feb. 9, 1897, due July 1, 1935, .		6,000,000 00	
<i>State Highway Loan, Three and One-half Per Cent.</i>			13,000,000 00
Issued July 19, 1894,)		\$250,000 00	
July 30, 1894,) due April 1, 1920, {		50,000 00	
June 4, 1895,)		400,000 00	
Nov. 27,) 1896; due Apr. 1, 1920, {		200,000 00	
Dec. 1,)		400,000 00	
June 10, 1897, due April 1, 1927, .		700,000 00	
<i>State House Loan, 1901, Three Per Cent.</i>			2,000,000 00
Dated Dec. 12, 1888,)		\$500,000 00	
June 18, 1889,)		130,000 00	
Nov. 22, 1892,) due July 1, 1901, {		100,000 00	
Dec. 27, 1892,)		100,000 00	
Apr. 11, 1893,)		100,000 00	
Oct. 25, 1893,)		5,000 00	
<i>Three and One-half Per Cent.</i>			
Dated Nov. 13, 1893,)		200,000 00	
Nov. 20, 1893,)		200,000 00	
Nov. 21, 1893,) due July 1, 1901, {		100,000 00	
Oct. 11, 1894,)		400,000 00	
Nov. 27, 1896,)		250,000 00	
Dec. 1, 1896,)		250,000 00	
<i>State House Construction Loan, Three Per Cent.</i>			2,335,000 00
Dated July 22, 1889,)		\$1,500,000 00	
Nov. 5, 1889,)		100,000 00	
Dec. 10, 1889,) due Apr. 1, 1909, {		100,000 00	
Dec. 20, 1889,)		200,000 00	
Jan. 3, 1890,)		600,000 00	
July 24, 1895, due April 1, 1915, .		550,000 00	
Sept. 12, 1897, due April 1, 1917, .		125,000 00	
<i>Amounts carried forward, . . .</i>		\$3,175,000 00	\$47,758,729 40

STATEMENT XII. — DEBTS AND LIABILITIES IN DETAIL.

DEBTS AND LIABILITIES IN DETAIL — *Concluded.*

<i>Amounts brought forward, . . .</i>	\$3,175,000 00	\$47,758,729 40
<i>State House Construction Loan, Three and One-half Per Cent.</i> [Memorial Hall.]		
Nov. 27, 1896, due April 1, 1916, . . .	250,000 00	
<i>State House Construction Loan, Three and One-half Per Cent.</i> [Bulfinch Front.]		
Dec. 1, 1896, due April 1, 1916, . . .	375,000 00	3,800,000 00
<i>Worcester Lunatic Hospital Loan, Five Per Cent.</i>		
Issued Sept. 1, 1876, due Sept. 1, 1896, . . .	. . .	5,000 00
Total funded debt, . . . . .	. . . . .	\$51,563,729 40
<i>Interest due from the Treasury and not called for Dec. 31, 1897.</i>		
Abolition grade crossings loan, . . .	\$35 00	
Bounty loan,	512 50	
Fitchburg Railroad securities loan, . . .	945 00	
Metropolitan water loan,	2,187 50	
State House construction loan,	30 00	
Troy & Greenfield Railroad loan, . . .	900 00	
Worcester Lunatic Hospital loan, . . .	125 00	4,135 00
Total debts and liabilities, . . . . .	. . . . .	\$51,567,864 40

STATEMENT No. XIII.

FUNDS THE INCOME OF WHICH IS SPECIFICALLY APPROPRIATED.

<i>Detail</i>			
392	Harbor compensation fund, . . .	\$234,861 24	
393	Massachusetts school fund, . . .	4,070,548 14	
394	Rogers book fund,	1,000 00	
395	Technical educational fund, Commonwealth's grant,	141,575 35	
396	Technical educational fund, United States grant,	219,000 00	
397	Todd Normal School fund,	12,100 00	\$4,679,084 73
	<i>Amount carried forward, . . . . .</i>	. . . . .	\$4,679,084 73

STATEMENT XIII. — FUNDS, INCOME, ETC.

FUNDS, INCOME, ETC. — *Concluded.*

Detail	Amount brought forward, . . .		\$4,679,084 78
	<i>Other Funds.</i>		
398	Abolition of grade crossings loan fund,	\$954,313 63	
399	Armory loan fund,	13,214 02	
401	Board of Registration in Dentistry fund,	628 61	
402	Board of Registration in Medicine fund,	3,563 53	
403	Board of Registration in Pharmacy fund,	493 62	
404	Commonwealth's flats improvement fund,	106,801 38	
405	Harbor improvement loan fund,	498,938 76	
406	Massachusetts Hospital for Consumptives loan fund,	15,204 01	
407	Massachusetts Hospital for Epileptics loan fund,	23,860 54	
408	Massachusetts volunteers' fund,	46,444 64	
409	Medfield Insane Asylum loan fund,	7,646 04	
410	Metropolitan parks loan fund,	926,037 44	
411	Metropolitan parks loan fund, series two,	1,251,956 84	
412	Metropolitan parks loan fund, Charles River,	174,202 47	
413	Metropolitan sewerage loan fund,	81,092 96	
414	Metropolitan sewerage loan fund, Neponset system,	112,204 93	
415	Metropolitan water loan fund,	4,169,712 66	
416	State highway loan fund,	467,714 70	
417	State House loan fund, 1901,	90,082 74	
418	State House construction loan fund,	30,632 48	
419	State House construction loan fund, Memorial Hall,	189,787 99	
420	State House construction loan fund, Bulfinch front,	176,829 96	
			9,341,303 95
	Add market value,		\$14,020,388 68
			300,000 00
			\$14,320,388 68
	<i>Lyman and Industrial Schools Funds.</i>		
	In hands of treasurer of the institutions,		69,206 78
	Land in Boston harbor and sundry funds brought forward,		21,489,893 30
	Total productive property of the Commonwealth,		\$35,879,488 76

STATEMENT XIV.—TRUST FUNDS IN DETAIL.

STATEMENT No. XIV.

TRUST FUNDS IN DETAIL.

Detail			
392	HARBOR COMPENSATION FUND.		
	County, city and town scrip, . . .	\$179,500 00	
	Cash,	55,361 24	
			\$234,861 24
393	MASSACHUSETTS SCHOOL FUND.		
	County, city and town scrip, . . .	\$2,247,841 50	
	Boston & Albany Railroad bonds, . .	1,480,000 00	
	Fitchburg Railroad bonds, . . .	275,000 00	
	Cash,	67,706 64	
			4,070,548 14
394	ROGERS BOOK FUND.		
	County, city and town scrip, . . .	. . .	1,000 00
395	TECHNICAL EDUCATIONAL FUND, COMMONWEALTH'S GRANT.		
	County, city and town scrip, . . .	\$128,500 00	
	Cash,	13,075 35	
			141,575 35
396	TECHNICAL EDUCATIONAL FUND, UNITED STATES GRANT.		
	Boston & Albany Railroad bonds, . .	. . .	219,000 00
397	TODD NORMAL SCHOOL FUND.		
	County, city and town scrip, . . .	. . .	12,100 00
398	ABOLITION OF GRADE CROSSINGS LOAN FUND.		
	Massachusetts bonds,	\$500,000 00	
	Cash,	454,313 63	
			954,313 63
	ARMORY LOAN FUND.		
399	Cash, . . . . .	. . .	13,214 02
401	BOARD OF REGISTRATION IN DEN- TISTRY FUND.		
	Cash, . . . . .	. . .	628 61
402	BOARD OF REGISTRATION IN MEDI- CINE FUND.		
	Cash, . . . . .	. . .	3,563 53
403	BOARD OF REGISTRATION IN PHARMACY FUND.		
	Cash, . . . . .	. . .	433 62
	<i>Amount carried forward, . . .</i>	<i>. . .</i>	<i>\$5,651,238 14</i>

STATEMENT XIV.—TRUST FUNDS IN DETAIL.

TRUST FUNDS IN DETAIL — *Continued.*

Detail	<i>Amount brought forward,</i>		\$5,651,238 14
404	COMMONWEALTH'S FLATS IMPROVE- MENT FUND.		
	County, city and town securities,	\$36,000 00	
	Cash,	70,801 38	106,801 38
405	Harbor improvement fund,		498,938 76
406	MASSACHUSETTS HOSPITAL FOR CONSUMPTIVES LOAN FUND.		
	County, city and town securities,	\$10,000 00	
	Cash,	5,204 01	15,204 01
407	MASSACHUSETTS HOSPITAL FOR EPILEPTICS LOAN FUND.		
	Cash,		23,860 54
408	MASSACHUSETTS VOLUNTEERS' FUND.		
	City securities,	\$27,000 00	
	Cash,	19,444 64	46,444 64
409	MEDFIELD INSANE ASYLUM LOAN FUND.		
	Cash,		7,646 04
410	METROPOLITAN PARKS LOAN FUND.		
	Cash,		926,087 44
411	METROPOLITAN PARKS LOAN FUND, SERIES TWO.		
	Cash,		1,251,956 84
412	METROPOLITAN PARKS LOAN FUND, CHARLES RIVER.		
	Cash,		174,202 47
413	METROPOLITAN SEWERAGE LOAN FUND.		
	Cash,		81,092 96
414	METROPOLITAN SEWERAGE, NEPON- SET VALLEY, LOAN FUND.		
	Cash,		112,204 98
415	METROPOLITAN WATER LOAN FUND.		
	County, city and town scrip,	\$2,087,902 00	
	Metropolitan parks loan bonds,	200,000 00	
	Cash,	1,981,810 66	4,169,712 66
	<i>Amount carried forward,</i>		\$13,065,340 81

STATEMENT XIV.— TRUST FUNDS IN DETAIL.

TRUST FUNDS IN DETAIL— *Concluded.*

Detail	<i>Amount brought forward,</i>	\$13,065,340 81
416	STATE HIGHWAY LOAN FUND.	
	Cash,	467,714 70
417	STATE HOUSE LOAN FUND, 1901.	
	Cash,	90,082 74
418	STATE HOUSE CONSTRUCTION LOAN FUND.	
	Cash,	30,632 48
419	STATE HOUSE CONSTRUCTION LOAN FUND, MEMORIAL HALL.	
	Cash,	189,787 99
420	STATE HOUSE CONSTRUCTION LOAN FUND, BULFINCH FRONT.	
	Cash,	176,829 96
		<u>\$14,020,388 68</u>
	RECAPITULATION.	
	Total amount of sinking funds as per Statement XI.,	\$13,889,898 30
	Total amount of trust funds,	14,020,388 68
	Total amount of securities in the sinking and trust funds,	<u>\$27,910,281 98</u>
	Total amount of cash in the above funds,	\$7,946,684 96

STATEMENT No. XV.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL.

[Pub. Stat., chap. 119, sects. 215 and 218; Acts 1883, chap. 359; 1885, chap. 183.]

Detail			
421	Atlas Assurance Company, London, Eng., trust deposit,—		
	City of Boston bonds,	\$180,000 00	
	Fitchburg Railroad bonds,	20,000 00	\$200,000 00
422	Atlas Accident Insurance Company trust deposit,—		
	City of Everett bonds,	\$5,000 00	
	Town of Enfield (Ct.) bonds,	1,000 00	6,000 00
	<i>Amount carried forward,</i>		<u>\$206,000 00</u>

STATEMENT XV.—TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL —
Continued.

Detail	<i>Amount brought forward,</i>		\$208,000 00
423	Bay State Beneficiary Association trust deposit,—		
	Town of Westfield bonds,	\$22,000 00	
	of West Springfield notes,	14,000 00	
	County of Hampden bonds,	48,000 00	
			84,000 00
424	Boston Elevated Railway Company trust deposit,—		
	Metropolitan sewerage, Neponset valley, loan bonds,	\$135,000 00	
	State House construction loan bonds,	125,000 00	
	Armory loan bonds,	40,000 00	
			300,000 00
425	Boston Mutual Life Association| trust deposit,—		
	City of Boston bonds,	\$3,000 00	
	of Haverhill bonds,	1,000 00	
	of Lynn bonds,	5,000 00	
	of Providence (R. I.) bonds,	2,000 00	
	Armory loan bonds,	5,000 00	
	Boston & Albany Railroad bonds,	2,000 00	
	Fitchburg Railroad bonds,	2,000 00	
			20,000 00
426	Berkshire Health and Accident Association trust deposit,—		
	Howard National Bank stock,		1,500 00
427	British and Foreign Marine Insurance Company trust deposit,—		
	Boston & Lowell Railroad bonds,	\$100,000 00	
	Boston & Maine Railroad bonds,	1,000 00	
	Boston, Clinton, Fitchburg & New Bedford Railroad bonds,	2,000 00	
	Eastern Railroad bonds,	22,839 80	
	Fitchburg Railroad bonds,	30,000 00	
	New York & New England Railroad bonds,	50,000 00	
	Old Colony Railroad bonds,	87,000 00	
	Metropolitan parks loan bonds,	12,000 00	
			304,839 80
429	Employers' Liability Assurance Corporation (Limited) of London, England, trust deposit,—		
	City of Lynn bonds,	\$50,000 00	
	Town of Andover bonds,	50,000 00	
	<i>Amounts carried forward,</i>	\$100,000 00	\$916,389 80

STATEMENT XV. — TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL —
Continued.

Detail	Amounts brought forward, . . .	\$100,000 00	\$916,339 80
	Employers' Liability Assurance Corporation (Limited) of London, England, trust deposit — <i>Con.</i>		
	Dexter & Piscataquis Railroad bonds,	35,000 00	
	State House construction loan bonds,	15,000 00	150,000 00
430	Equitable Accident Insurance Association trust deposit, —		
	Middlesex County bonds,	\$3,000 00	
	Maine Central Railroad bonds,	2,500 00	5,500 00
432	Frankfort Marine Accident and Plate Glass Insurance Company trust deposit, —		
	United States bonds,		200,000 00
433	Greenfield Life Association of Greenfield trust deposit, —		
	Certificate of deposit, Packard National Bank,	\$5,000 00	
	Certificate of deposit, Franklin County National Bank,	3,800 00	
	United States bonds,	1,000 00	9,800 00
434	John Hanceck Mutual Life Insurance Company trust deposit, —		
	Fitchburg Railroad security bonds,		100,000 00
435	Ideal Benefit Association trust deposit, —		
	Penobscot Shore Line bonds,		1,000 00
436	London Assurance Corporation trust deposit, —		
	City of Boston bonds,		100,000 00
437	Massachusetts Benefit Life Association trust deposit, —		
	City of Cleveland (O.) bonds,	\$7,000 00	
	of Lowell bonds,	4,000 00	
	of Lynn bonds,	8,000 00	
	of Rockford (Ill.) bonds,	10,000 00	
	Town of Bay City (Mich.) bonds,	21,000 00	
	of Dover (N. H.) bonds,	6,000 00	
	of East Saginaw (Mich.) bonds,	1,500 00	
	of Franklin bonds,	3,000 00	
	of Holbrook bonds,	9,000 00	
	of Terre Haute (Ind.) bonds,	9,000 00	
	Boston & Maine Railroad bonds,	20,000 00	
	Amounts carried forward,	\$98,500 00	\$1,482,639 80

STATEMENT XV.—TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL—
Continued.

Detail	<i>Amounts brought forward,</i> . . .	\$98,500 00	\$1,482,639 80
	Massachusetts Benefit Life Association trust deposit— <i>Con.</i>		
	Boston & Lowell Railroad bonds,	11,000 00	
	Concord & Montreal Railroad bonds,	4,000 00	
	Dexter & Piscataquis Railroad bonds,	15,000 00	
	Fitchburg Railroad bonds, . . .	16,000 00	
	Maine Central Railroad bonds, . . .	5,000 00	
	Old Colony Railroad bonds, . . .	20,000 00	
	Upper Coös Railroad bonds, . . .	3,500 00	
			178,000 00
438	Massachusetts Mutual Accident Association trust deposit,—		
	City of Boston bonds, . . .	\$1,500 00	
	of Chicopee bonds, . . .	2,000 00	
	of Detroit (Mich.) bonds, . . .	1,000 00	
	of Everett bond, . . .	1,000 00	
	of Indianapolis (Ind.) bond, . . .	1,000 00	
	of Malden bond, . . .	1,000 00	
	of Quincy bonds, . . .	2,000 00	
	Town of Leominster bond, . . .	1,000 00	
	Boston & Lowell Railroad bond, . . .	1,000 00	
	Fitchburg Railroad bond, . . .	1,000 00	
			12,500 00
439	Massachusetts National Life Association, Westfield, trust deposit,—		
	Fitchburg Railroad bonds, . . .	. . .	5,000 00
440	Masons' Fraternal Accident Association of America trust deposit,—		
	Town of Westfield note, . . .	\$12,600 00	
	Boston & Albany Railroad stock,	1,300 00	
			13,900 00
441	Masonic Equitable Accident Association of the World trust deposit,—		
	Freeman's National Bank stock, . . .	\$1,000 00	
	Howard National Bank stock, . . .	5,000 00	
	Lincoln National Bank stock, . . .	2,500 00	
	National Revere Bank stock, . . .	1,000 00	
	Third National Bank stock, . . .	3,500 00	
	Tremont National Bank stock, . . .	500 00	
	National Webster Bank stock, . . .	1,000 00	
			14,500 00
442	Masonic Casualty Company trust deposit,—		
	Fitchburg Railroad Company shares, . . .	. . .	1,000 00
	<i>Amount carried forward,</i> . . .	. . .	\$1,702,539 80

STATEMENT XV. — TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL—
Continued.

Detail	<i>Amount brought forward,</i>		\$1,702,539 80
443	Magdeburg Fire Insurance Company, Magdeburg, Germany, trust deposit,—		
	United States bonds,		200,000 00
444	Merchants' and Manufacturers' Life Association trust deposit,—		
	Town of Westfield notes,	\$2,000 00	
	Cash on hand Jan. 1, 1898,	3,000 00	5,000 00
445	Mercantile Mutual Accident Association trust deposit,—		
	New York & New England Railroad bonds,		5,000 00
446	Minnesota Savings Fund and Investment Company trust deposit,—		
	Certificates of deposit,—		
	First National Bank, Greenfield,	\$9,954 45	
	Franklin County National Bank,	9,898 24	
	Granite National Bank, Quincy,	5,000 00	
	Hampden Loan and Trust Company,	6,041 98	
	Pynchon National Bank, Springfield,	11,778 16	
	Second National Bank, Springfield,	12,017 01	
	Springfield National Bank,	10,462 22	65,152 06
447	National Assurance Company of Ireland trust deposit,—		
	City of Boston bonds,	\$120,000 00	
	of Lynn bonds,	15,000 00	
	of Reading (Pa.) bonds,	10,000 00	
	Boston & Maine Railroad bonds,	20,000 00	
	Fitchburg Railroad stock,	15,000 00	
	Cash on hand Jan. 1, 1898,	20,000 00	200,000 00
448	New England Benefit Association of Milford trust deposit,—		
	Cash on hand Jan. 1, 1898,		500 00
449	New England Mutual Accident Association trust deposit,—		
	City of Boston bonds,	\$11,000 00	
	of Waltham bonds,	8,000 00	
	Town of Abington bonds,	4,000 00	23,000 00
	<i>Amount carried forward,</i>		\$2,201,191 86

STATEMENT XV.—TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL—
Continued.

Detail	<i>Amount brought forward,</i>		\$2,201,191 86
450	New England Commercial Travellers' Association trust deposit,—		
	City of Boston bonds,	\$3,000 00	
	of Cambridge bonds,	2,000 00	
	of Haverhill bonds,	4,000 00	
	of Newton bonds,	2,000 00	
	of Waltham bonds,	5,000 00	
	of Worcester bonds,	2,000 00	
	Boston & Albany Railroad bonds,	4,000 00	
			22,000 00
451	New England Mutual Life Insurance Company trust deposit,—		
	United States bonds,		100,000 00
452	New England Burglary Insurance Company trust deposit,—		
	City of Boston bonds,	\$25,000 00	
	of Brockton bonds,	15,000 00	
	of Holyoke bonds,	13,000 00	
	of Newton bonds,	13,000 00	
	Town of Natick bonds,	10,000 00	
	United States bonds,	25,000 00	
			101,000 00
453	Reliance Marine Insurance Company, London, Eng., trust deposit,—		
	City of Boston bonds,		25,000 00
454	Royal Exchange Assurance Company, London, Eng., trust deposit,—		
	City of New York bonds,	\$100,000 00	
	United States bonds,	100,000 00	
			200,000 00
455	Security Savings and Loan Association trust deposit,—		
	Certificates of deposit, Second National Bank, Haverhill,	\$29,578 40	
	Certificates of deposit, Pynchon National Bank, Springfield,	42,781 01	
			72,359 41
456	Supreme Council American Legion of Honor trust deposit,—		
	City of Boston bonds,	\$100,000 00	
	of Brockton bonds,	44,000 00	
	of Cambridge bonds,	25,000 00	
	of Concord (N. H.) bonds,	4,000 00	
	of Cleveland (O.) bonds,	5,000 00	
	of Detroit (Mich.) bonds,	5,000 00	
	of Dover (N. H.) bonds,	5,000 00	
	of Gloucester bonds,	2,000 00	
	<i>Amounts carried forward,</i>	\$190,000 00	\$2,721,551 27

STATEMENT XV. — TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL —
Continued.

Detail	Amounts brought forward, . .	\$190,000 00	\$2,721,551 27
	Supreme Council American Legion of Honor trust deposit — <i>Con.</i>		
	City of Haverhill bonds, . .	10,000 00	
	of Holyoke bonds, . .	6,000 00	
	of Keene (N. H.) bonds, . .	5,000 00	
	of Lowell bonds, . .	20,000 00	
	of Lynn bonds, . .	10,000 00	
	of Marlborough bonds, . .	5,000 00	
	of Nashua (N. H.) bonds, . .	5,000 00	
	of New Britain (Ct.) bonds, . .	5,000 00	
	of Newton bonds, . .	50,000 00	
	of Portsmouth (N.H.) bonds, . .	15,000 00	
	of Providence (R. I.) bonds, . .	20,000 00	
	of Quincy bonds, . .	10,000 00	
	Town of Enfield, bonds, . .	10,000 00	
	of Leominster bonds, . .	10,000 00	
	of Middleborough bonds, . .	5,000 00	
	of Needham bonds, . .	10,000 00	
	of Orange bonds, . .	4,000 00	
	of Reading bonds, . .	20,000 00	
	Abolition grade crossings bonds, .	20,000 00	
			430,000 00
457	State Mutual Life Insurance Company trust deposit, —		
	United States bonds, . . . .	. . . .	150,000 00
458	Springfield Mutual Life Association trust deposit, —		
	Certificates of deposit, Springfield National Bank, . . . .	. . . .	7,240 00
459	Thames and Mersey Marine Insurance Company trust deposit, —		
	United States bonds, . . . .	. . . .	100,000 00
460	Thuringia Insurance Company trust deposit, —		
	United States bonds, . . . .	. . . .	200,000 00
461	Union Marine Insurance Company trust deposit, —		
	Boston & Albany Railroad bonds, .	\$4,000 00	
	Boston & Lowell Railroad bonds, .	3,000 00	
	Boston & Maine Railroad bonds, .	7,000 00	
	Eastern Railroad bonds, . .	68,445 35	
	Old Colony Railroad bonds, . .	4,000 00	
	Metropolitan Parks Loan bonds, .	14,000 00	
			100,445 35
463	United States Indemnity Society trust deposit, —		
	Fitchburg Railroad bond, . . . .	. . . .	1,000 00
	<i>Amount carried forward, . .</i>	. . . .	\$3,710,236 62

STATEMENT XV.—TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL—
Concluded.

Detail	<i>Amount brought forward,</i>		\$3,710,236 62
464	World Accident Insurance Company trust deposit,—		
	City of Boston bonds, . . .	\$1,000 00	
	Town of Needham bonds, . . .	500 00	
			1,500 00
	American Wheelman's Accident Association trust deposit,—		
	Certificate of deposit, First National Bank, Westfield, . . .	. . . .	228 25
	Berkshire Life Insurance Company trust deposit,—		
	United States bonds, . . . .	. . . .	100,000 00
	Greylock Beneficiary Association trust deposit,—		
	Deposit in North Adams Savings Bank, . . . .	. . . .	122 98
	Industrial Mutual Accident Association of Boston trust deposit,—		
	Deposit, Boston Penny Savings Bank, . . . .	. . . .	500 00
	Massachusetts Masonic Life Association trust deposit,—		
	Certificate of deposit, Chicopee National Bank, . . . .	. . . .	3,000 00
	Massachusetts Mutual Life Insurance Company trust deposit,—		
	Armory loan bonds, . . . .	. . . .	100,000 00
			<u>\$3,915,587 85</u>

UNPRODUCTIVE PROPERTY.

SCHEDULE OF THE UNPRODUCTIVE PROPERTY
OF THE COMMONWEALTH.

PUBLIC BUILDINGS AND INSTITUTIONS.		
State House and land,—		
Building,	\$762,720 15	
Land, 63,250 feet at \$9,	569,250 00	\$1,331,970 15
State House extension,—		
Building,	\$4,107,481 38	
Land,	1,556,111 26	5,663,592 64
Commonwealth building, cost,		124,035 00
Insane Asylum, Worcester,—		
Building and fixtures,	\$194,000 00	
Land, 113 acres,	22,600 00	216,600 00
Lunatic Hospital, Worcester,—		
Land and buildings,		1,216,639 23
Lunatic Hospital, Taunton,—		
Buildings and fixtures,	\$672,227 33	
Land, 185 acres,	28,900 00	701,127 33
Lunatic Hospital, Northampton,—		
Buildings and fixtures,	\$589,608 50	
Land, 170 acres,	15,000 00	604,608 50
Lunatic Hospital, Danvers,—		
Buildings and fixtures,	\$1,564,974 97	
Land,	39,542 50	1,604,517 47
Insane Hospital, Westborough,—		
Buildings,	\$573,051 49	
Land,	26,950 00	600,001 49
Insane Asylum, Medfield,—		
Buildings,	\$1,069,228 49	
Land, 400 acres,	20,250 00	1,089,478 49
Lyman School for Boys, Westborough,—		
Buildings,	\$153,367 37	
Land,	24,500 00	177,867 37
Amount carried forward,		\$13,330,437 67

UNPRODUCTIVE PROPERTY.

UNPRODUCTIVE PROPERTY—*Continued.*

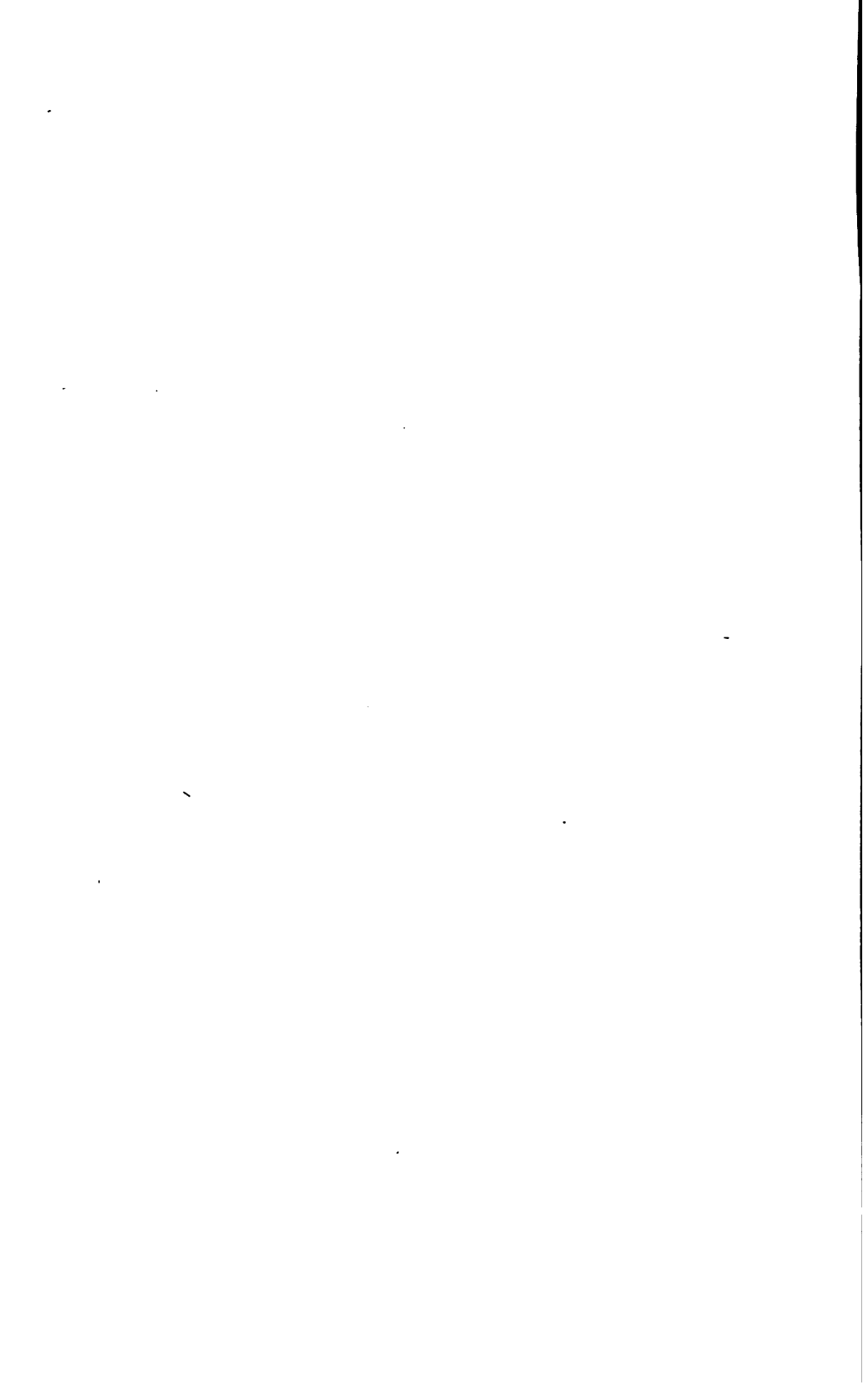
<i>Amount brought forward,</i>		\$13,330,437 67
Industrial School for Girls, Lancaster,—		
Buildings, fixtures and 175 acres land,		154,818 71
Reformatory Prison for Women,—		
Land and buildings,		479,002 66
Massachusetts Reformatory,—		
Buildings,	\$1,305,300 87	
Land,	8,000 00	
		1,313,300 87
State Prison, Charlestown,—		
Buildings,	\$1,033,699 91	
Land,	186,096 88	
		1,219,796 79
State Farm, Bridgewater,—		
Buildings and fixtures,	\$553,238 22	
Land,	18,366 50	
		571,604 72
State Almshouse, Tewksbury,—		
Buildings and fixtures,	\$724,288 44	
Land,	22,500 00	
		746,788 44
Weights, measures and balances,		5,500 00
State library,		152,819 81
Military camp ground, Framingham,—		
Buildings, etc,	\$72,450 99	
Land,	30,668 80	
		103,119 79
STATE NORMAL SCHOOLS, ETC.		
State Normal Art School,—		
Buildings,	\$108,640 90	
Land,	15,568 00	
		124,208 90
Bridgewater Normal School,—		
Buildings,	\$305,863 06	
Land,	5,925 00	
		311,788 06
Framingham Normal School,—		
Buildings,	\$178,014 21	
Land,	8,831 85	
		186,846 06
Salem Normal School,—		
New school buildings,	\$297,588 43	
Land,	25,000 00	
		322,588 43
<i>Amount carried forward,</i>		\$19,022,120 91

UNPRODUCTIVE PROPERTY.

UNPRODUCTIVE PROPERTY — *Concluded.*

<i>Amount brought forward,</i>		\$19,022,120 91
Fitchburg Normal School,—		
Land,	\$22,500 00	
Expenses,	150,649 95	173,149 95
Hyannis Normal School,—		
Land,	\$13,300 00	
Expenses,	119,698 43	132,998 43
Lowell Normal School,—		
Land,	\$23,164 57	
Expenses,	182,881 43	206,046 00
North Adams Normal School,—		
Land,	\$20,000 00	
Expenses,	144,706 94	164,706 94
Westfield Normal School,—		
Buildings,	\$220,812 86	
Land,	20,500 00	241,312 86
Worcester Normal School,—		
Buildings,	\$156,766 21	
Land from Commonwealth,	25,000 00	
City of Worcester, cash,	15,000 00	196,766 21
Agricultural College,—		
Total value of real estate,	\$273,561 81	
Personal property,	93,507 98	367,069 79
[The town of Amherst contributed for land and buildings the sum of \$75,000.]		
Massachusetts School for the Feeble-minded, Waltham,—		
Buildings,	\$278,884 64	
Land,	20,000 00	298,884 64
Massachusetts Hospital for Consumptives, Rutland,—		
Buildings,	\$141,241 99	
Land,	10,560 00	151,801 99
Massachusetts Hospital for Dipsomaniacs and Inebriates, Foxborough,—		
Buildings,	\$177,862 52	
Land,	24,000 00	201,862 52
Massachusetts Hospital for Epileptics, Monson,—		
Buildings,	\$166,713 03	
Land, 247 acres,	16,350 00	183,063 03
Total,		\$21,339,783 27

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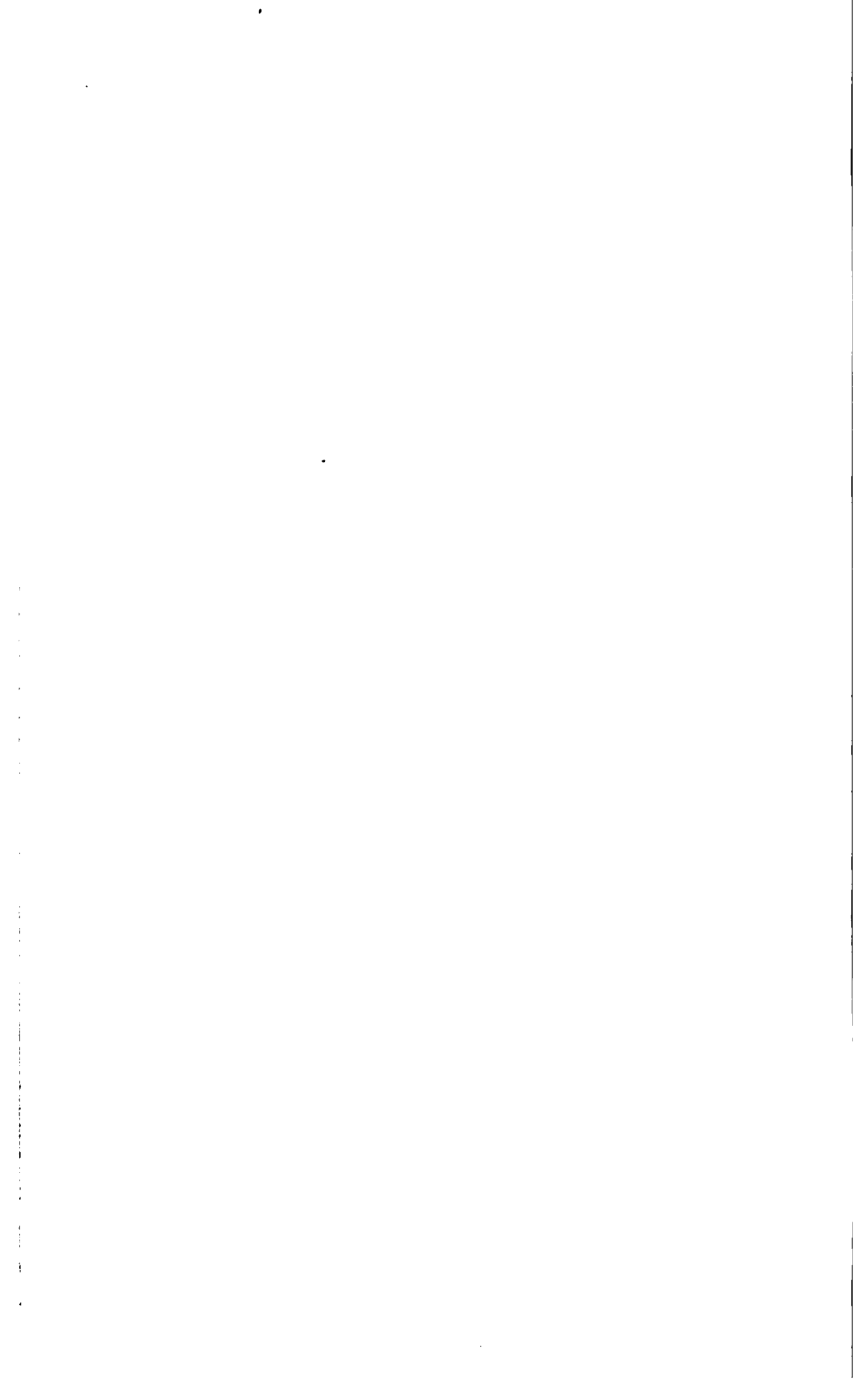
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Commonwealth of Massachusetts.

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE

YEAR ENDING JANUARY 19, 1898.

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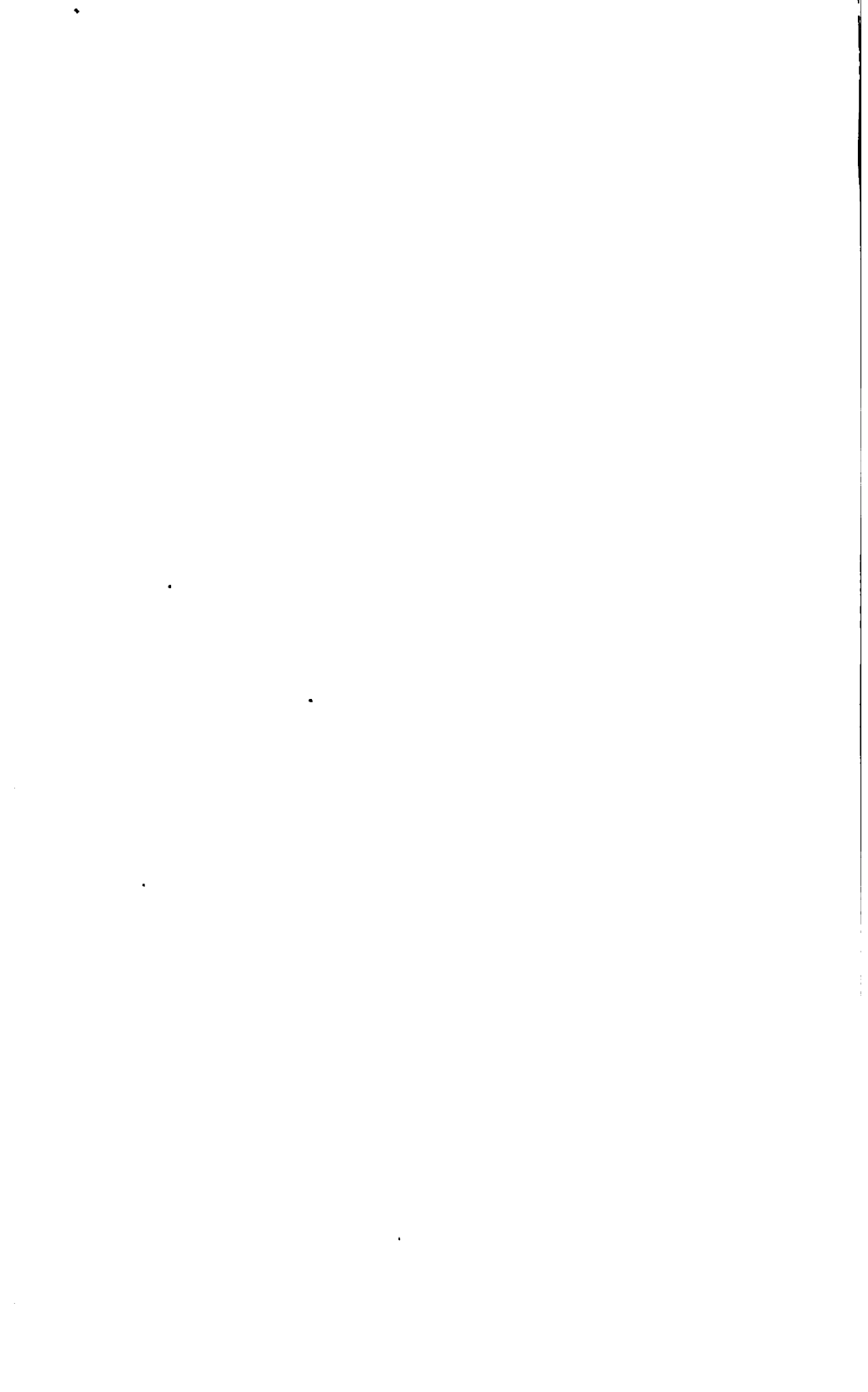
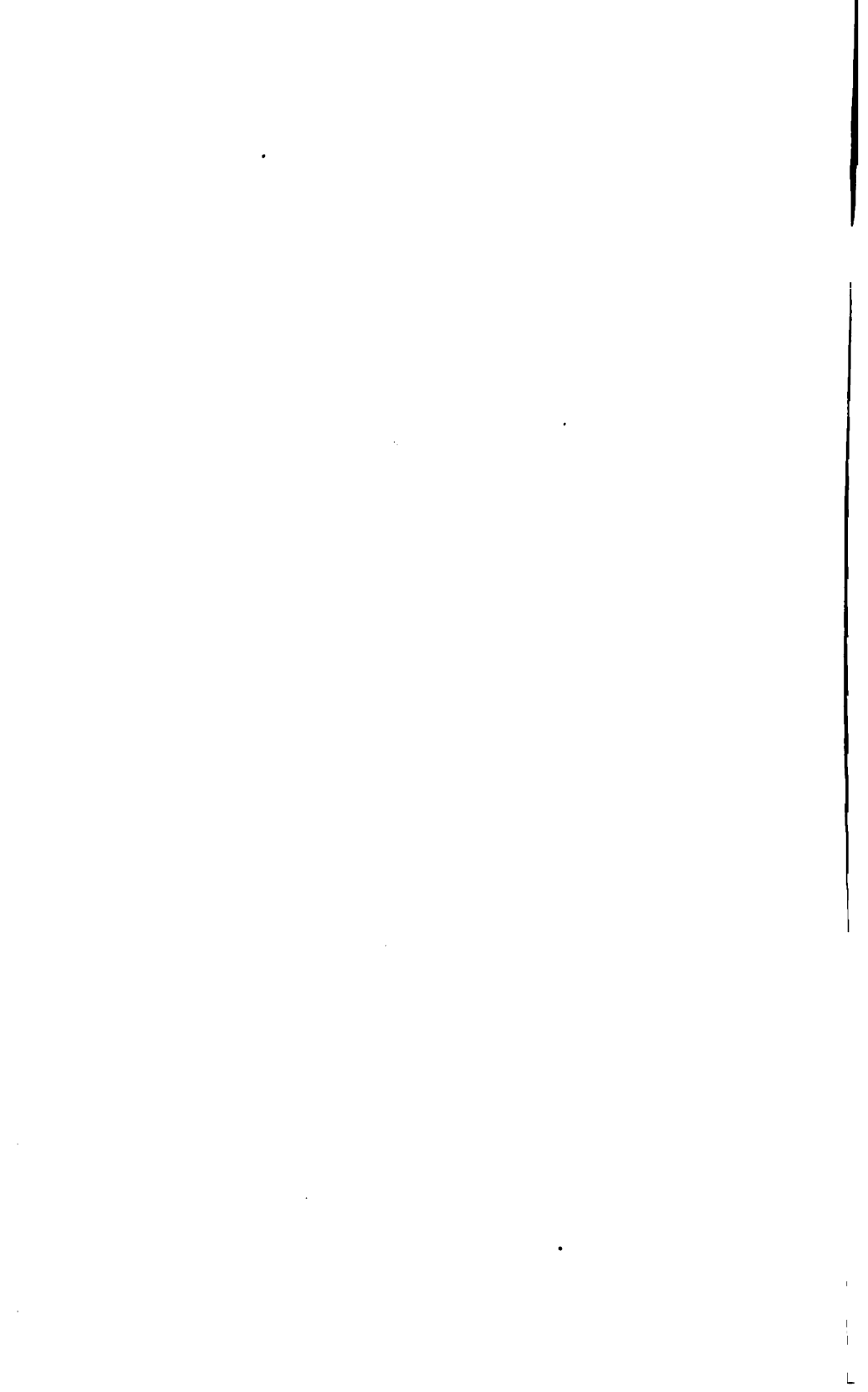


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Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
BOSTON, Jan. 19, 1898.

To the Honorable the President of the Senate.

I have the honor to transmit herewith my report for the year ending this day.

Very respectfully,

HOSEA M. KNOWLTON,
Attorney-General.

Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
Rooms 225 and 226, State House.

Attorney-General.

HOSEA M. KNOWLTON of New Bedford.

Assistants.

GEORGE C. TRAVIS of Newton.

SPECIAL ASSIGNMENTS. — Heads of Departments.
Metropolitan Park Commission.

JAMES MOTT HALLOWELL of Medford.

SPECIAL ASSIGNMENTS. — Metropolitan Water Board.
Metropolitan Sewerage Commission.
Massachusetts Highway Commission.
Harbor and Land Commissioners.
Prerogative Writs.

FRANKLIN T. HAMMOND of Cambridge.

SPECIAL ASSIGNMENTS. — State Board of Lunacy and Charity.
Cattle Commission.
Public Charitable Trusts.
Abolition of Grade Crossings.
Collateral Inheritance Tax.
Receiverships.

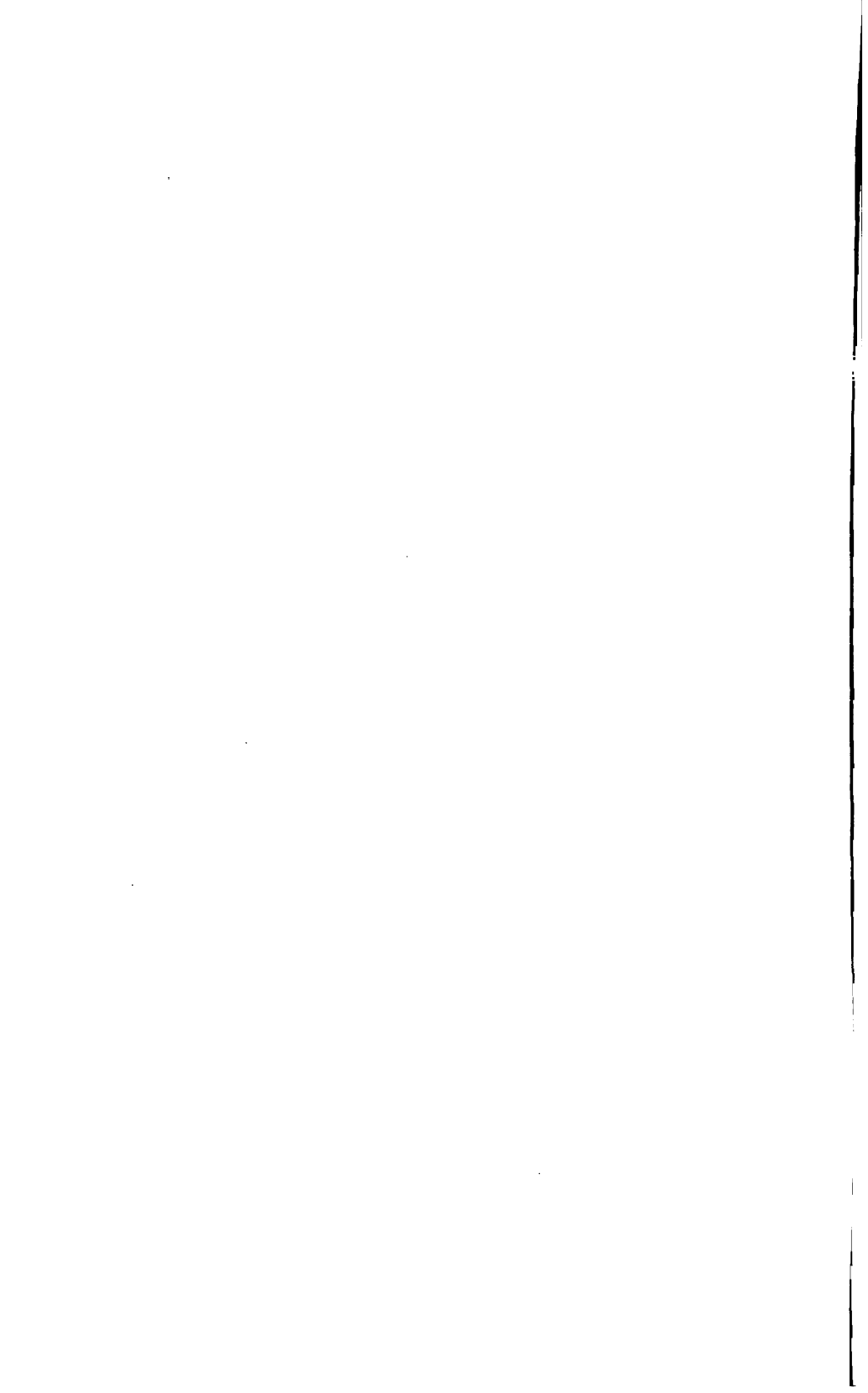
ARTHUR W. DeGOOSH of Boston.

SPECIAL ASSIGNMENTS. — Commissions and State Boards, other than those enumerated above.
Extradition and Interstate Rendition.
Corporations.
Collections.

Expenditures.

Total appropriation for 1897, including salary of Attorney-General, . . .	\$41,000 00
For salaries (including that of Attorney-General), . . .	\$16,158 34
For office expenses,	5,129 82
For court expenses,*	7,597 31
Balance (unexpended),	12,114 53
	<hr/>
	\$41,000 00
 Total expenditures,	 \$28,885 47
Less costs collected,	1,537 93
	<hr/>
Net expenditure,	\$27,347 54

* Of this amount \$1,537.93 has been collected as costs of suits and paid to the Treasurer of the Commonwealth.



Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
Boston, Jan. 19, 1898.

To the General Court of Massachusetts.

In compliance with Public Statutes, chapter 17, section 9, I submit my report for the year ending this day.

The cases requiring the attention of the office during the year to the number of 1,190 are tabulated below:—

Indictments for murder,	14
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Miscellaneous cases arising from the work of the above-named commissions,	12
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Tax returns of corporations enforced without suit,	83
Other corporation returns enforced without suit,	6
Collections made without suit,	154

1,190

CAPITAL CASES.

Indictments for murder, pending at the date of the last annual report, have been disposed of as follows :—

HERBERT A. WILLIS of Taunton, indicted in Bristol County, Nov. 7, 1896, for the murder of Fred Strange at Taunton, June 22, 1896. Henry J. Fuller and Frederick V. Fuller were assigned as his counsel. On Feb. 1, 1897, he retracted his former plea of not guilty and pleaded guilty of murder in the second degree. The plea was accepted by the Commonwealth, and he was thereupon sentenced to the State Prison for life. The case was in charge of District-Attorney Andrew J. Jennings.

In August last the prisoner was killed in a desperate attempt to escape from the State Prison.

ISAAC F. SAWYER of Boston, indicted in Suffolk County, December, 1896, for the murder of an unnamed infant child at Boston, Jan. 6, 1896. He was arraigned Dec. 17, 1896, and pleaded not guilty. On Jan. 28, 1897, he was discharged on his personal recognizance, the evidence in the possession of the Commonwealth being deemed insufficient to warrant a conviction. The case was in charge of District-Attorney Oliver Stevens.

HENRY STEWART, *alias* HARRY STEWART, *alias* HENRY SWEENEY, of Chicopee, indicted in Hampden County, December, 1896, for the murder of Patrick J. Murray at Chicopee, Nov. 14, 1896. On Feb. 16, 1897, he was arraigned and pleaded not guilty, and S. S. Taft of Springfield and James H. Loomis of Chicopee were assigned by the court as his counsel. On May 3, 1897, he retracted his former plea of not guilty, and pleaded guilty of murder in the second degree. The plea was accepted by the Commonwealth, and he was thereupon sentenced to the State Prison for life. The case was in charge of District-Attorney Charles L. Gardner.

SYLVESTER ROUNDTREE of Boston, indicted in Suffolk County, January, 1897, for the murder of Anna White,

alias Annie White, *alias* Betty White, at Boston, Dec. 12, 1896. On Jan. 26, 1897, he was arraigned and pleaded not guilty, and E. G. Walker of Boston was assigned as his counsel. On April 22, 1897, he retracted his former plea of not guilty, and pleaded guilty of murder in the second degree. This plea was accepted by the Commonwealth, and he was thereupon sentenced to the State Prison for life. The case was in charge of District-Attorney Oliver Stevens.

Indictments for murder found since the date of the last annual report have been disposed of as follows: —

SAMUEL WHITTAKER of Cambridge, indicted in Middlesex County, February, 1897, for the murder of Catherine Whittaker at Cambridge, Jan. 1, 1897, was arraigned Feb. 18, 1897, and pleaded not guilty. Henry H. Winslow and Addison C. Burnham were assigned by the court as his counsel. On April 12, 1897, he retracted his plea of not guilty and pleaded guilty of murder in the second degree. The plea was accepted by the Commonwealth, and he was thereupon sentenced to the State Prison for life. The case was in charge of District Attorney Frederick N. Wier.

LORENZO W. BARNES of Maynard, indicted in Middlesex County, February, 1897, for the murder of John Dean of Maynard, Dec. 17, 1896, was arraigned Feb. 23, 1897, and pleaded not guilty. J. C. Burke and J. L. O'Neil were assigned as his counsel. On May 7, 1897, he was tried by a jury before Blodgett and Dewey, J.J., and a verdict was rendered of guilty of murder in the first degree. Exceptions were filed by counsel for the prisoner, which were afterwards waived. On Dec. 21, 1897, he was sentenced to death, sentence to be executed March 4, 1898. The case was in charge of District-Attorney Frederick N. Wier.

JOHN O'NEIL of Buckland, indicted in Franklin County, March, 1897, for the murder of Hattie Evelyn McCloud at Buckland, Jan. 8, 1897, was arraigned March 20, 1897, and pleaded not guilty. On July 19, 1897, he was tried by a jury before Mason, C.J., and Fessenden and Sheldon, J.J., and a verdict was rendered of guilty of murder in the first

degree. Exceptions were filed by counsel for the prisoner, and were argued before the Supreme Judicial Court in Springfield in October. The exceptions were overruled, Nov. 13, 1897. On Nov. 24, 1897, he was sentenced to death, and sentence was executed Jan. 7, 1898. Charles J. Parkhurst, Enoch H. Beer and Fred F. Dowlin were counsel for the prisoner. The trial of the case was conducted by the Attorney-General, ably assisted by District-Attorney John C. Hammond, and also by Frederick L. Greene in the preparation of the case.

This was a case of peculiar atrocity. The victim was a woman of high character, a widow, well known and universally respected in the community. She lived with her daughter at the summit of a high hill in the suburbs of Shelburne Falls. She was assaulted in the early part of the evening, while travelling up the steep hill in the direction of her home. Her body was discovered the next morning, in the woods near the road, and it was apparent, even without medical evidence, that she had been outraged, robbed and murdered. Few cases in recent years have excited more universal indignation; and yet, from the first discovery of the crime, that respect for the orderly proceedings of the law which is content to abide by the results reached by the investigations of prosecuting officers and the judgment of the courts has honorably characterized even those most deeply affected by the crime.

The trial occupied eight days. The prisoner was ably defended, but the mass of evidence, both direct and circumstantial, which the diligence of the officers charged with the investigation of the case had accumulated, left no room for reasonable doubt of the guilt of the prisoner.

In view of the wide-spread interest in the matter and the many important and interesting questions of law and evidence raised during the trial, I have asked and received the approval of the Governor and Council for the publication of the case, and ask that an appropriation be made therefor.

DOMINIQUE KRATHOFSKI, *alias* DOMINIQUE KFIOTOSKI, of Springfield, indicted in Hampden County, May, 1897, for the murder of Victoria Pinkos at Springfield, Jan. 17, 1897.

On May 24, 1897, he was arraigned and pleaded not guilty. Thomas W. Kenefic and John T. Moriarty were assigned by the court as his counsel. On Jan. 5, 1898, he was tried by a jury before Dewey and Maynard, J.J., and a verdict was rendered of guilty of murder in the first degree. Certain exceptions taken by counsel for the prisoner are now pending. The trial was conducted by District-Attorney Charles L. Gardner, and the case is in his charge.

MINNIE MOONEY, *alias* MINNIE DOHERTY, *alias* MINNIE JENNINGS, of New Bedford, indicted in Bristol County, June, 1897, for the murder of her infant child at Fairhaven, March 18, 1897. She was arraigned June 25, 1897, and pleaded not guilty. Frank A. Milliken and Robert F. Raymond were assigned by the court as her counsel. On Nov. 1, 1897, she retracted her plea of not guilty, and pleaded guilty of murder in the second degree. The plea was accepted by the Commonwealth, and she was thereupon sentenced to the House of Correction at New Bedford for life. The case was in charge of District-Attorney Andrew J. Jennings.

JOHN M. HARRIS of Concord, indicted in Middlesex County, October, 1897, for the murder of Emma F. Butters at Concord, Sept. 4, 1897. On Dec. 17, 1897, he was arraigned and pleaded not guilty. Melvin O. Adams and Henry S. Milton were assigned by the court as counsel for the prisoner. On Jan. 8, 1898, he retracted his plea of not guilty, and pleaded guilty of murder in the second degree. The plea was accepted by the Commonwealth, and he was thereupon sentenced to the State Prison for life. The case was in charge of the Attorney-General, assisted by District-Attorney Frederick N. Wier.

The plea of guilty of murder in the second degree was accepted by the Commonwealth after careful investigation of the circumstances attending the homicide, and upon the belief that a trial would result in the rendering of such a verdict by the jury. The prisoner had been using intoxicating liquors to excess not only on the day of the murder but for several days previously. At the time of the murder he also attempted to kill the son of Mrs. Butters, and also himself.

He was seriously wounded, and for a time recovery was uncertain. There was nothing in the case to show that the act was deliberately premeditated. On the contrary, all the evidence indicated that the prisoner was acting upon a sudden impulse.

The following indictments for murder are now pending:—

GILBERT PETERS of Winchendon, indicted in Worcester County, August, 1897, for the murder of Bell Rollins of Royalston, June 18, 1897. On Aug. 12, 1897, he was arraigned and pleaded not guilty. Charles F. Baker and Sydney P. Smith were assigned by the court as his counsel. The case is in charge of District-Attorney Herbert Parker.

ALFRED C. WILLIAMS of Lynnfield, indicted in Essex County, September, 1897, for the murder of John Gallo at Lynnfield. On October 4 he was arraigned and pleaded not guilty. Charles A. Sayward and Nathaniel N. Jones were assigned by the court as counsel for the prisoner. This case has been assigned for trial on Feb. 7, 1898. The case is in charge of District-Attorney Alden P. White.

JEREMIAH MANCHESTER, Jr., of Westport, indicted in Bristol County, November, 1897, for the murder of Holder A. Tripp at Westport, July 11, 1897. On Nov. 19, 1897, he was arraigned and pleaded not guilty. Edward Higginson and Charles R. Cummings were assigned by the court as counsel for the prisoner. The date for trial has not been fixed. The case is in charge of District-Attorney Andrew J. Jennings.

FRANCIS McLAUGHLIN of Boston, indicted in Suffolk County, December, 1897, for the murder of Margaret McLaughlin at Boston, Nov. 15, 1897. On Dec. 23, 1897, he was arraigned and pleaded not guilty. William N. Sullivan of Boston was assigned by the court as counsel for the prisoner. The date for trial has not been fixed. The case is in charge of District-Attorney Oliver Stevens.

The number of capital cases requiring the attention of this office, or of the district attorneys, though greater than in the

two years next preceding, is less than the average of recent years. The assertion has often been made that the crime of murder is increasing in this Commonwealth. I believe that statistics show this to be untrue; and I append herewith for reference a table showing the number of cases requiring the attention of the law department during each year since 1875. This table shows that the number of indictments for murder in proportion to the population of the Commonwealth has decreased rather than increased during that time, and that the record of the past year is not exceptional.

YEAR.	Number.	YEAR.	Number.
1875,	28	1887,	26
1876,	24	1888,	24
1877,	20	1889,	23
1878,	21	1890,	11
1879,	21	1891,	15
1880,	22	1892,	14
1881,	27	1893,	17
1882,	20	1894,	18
1883,	20	1895,	9
1884,	18	1896,	8
1885,	16	1897,	14
1886,	23		

CASES OTHER THAN CAPITAL.

The tables herewith submitted show the cases argued, tried or conducted by the Attorney-General, or by his assistants, in the supreme judicial and superior courts during the year. The number of civil cases of all kinds conducted by this office, in which there was an actual trial or argument, is probably much greater than in any previous year.

It would be impracticable to report in detail other than by the accompanying tables the work done in the various departments in charge of this office. A fair illustration may be furnished by a brief statement of the cases arising from the taking of land by the Metropolitan Park Commission. These cases have been in charge of Mr. Travis. On Jan. 20, 1897, there were pending in court thirty-six petitions against the Commonwealth for damages caused by taking of land, or rights in land, by the Metropolitan Park Commission; and

during the past year one hundred and fourteen additional petitions have been entered in court, making a total of one hundred and fifty. Of this number, seventeen have been disposed of by trial and fifty-three by agreement of parties. There are now pending in court eighty cases.

THE OFFICE OF THE ATTORNEY-GENERAL.

The wisdom of the Legislature in providing that the law business of the Commonwealth be done by the Attorney-General, or under his direction, has been sufficiently demonstrated. The saving to the Commonwealth has been considerable, and the law department has been so organized that the work is done to much better advantage. Before the passage of the statute (St. 1896, c. 490) special counsel were retained by the several commissions and boards, who, though competent and able, were not expected to give the interests of the Commonwealth their exclusive attention, nor to co-operate each with the other nor with the Attorney-General. Under the present system, the business formerly thus distributed and scattered, at the expense both of harmony and economy, is now entrusted to assistants acting under the immediate direction of the Attorney-General, who give practically their entire attention to the interests of the Commonwealth. It is but simple justice to say that the success of the present system is largely due to their energy, fidelity and ability in the discharge of the duties devolved upon them.

In consequence of the growth of the business of the office, it was found necessary to increase the number of assistants; and accordingly on the first day of July, 1897, Mr. Arthur W. DeGoosh of Boston was added to the force already employed. Elsewhere I have given a table showing the assistants employed and the duties specially assigned to each. These assignments do not comprise all of the work devolving upon them, but such only as can be conveniently classified.

RECOMMENDATIONS.

Under the authority of Public Statutes, chapter 17, section 7, providing for a report by the Attorney-General, and

in accordance with the usage that has prevailed, under which attorneys-general have been accustomed in their reports to consider questions relating both to the judicial department and to practice and proceedings in courts, I submit the following recommendations : —

Larceny, Embezzlement and Cheating. — These offences may well be consolidated into the single crime of larceny. The technical distinctions between larceny by trick and false pretences on the one hand, and between larceny and embezzlement on the other, turning, as they do in many instances, upon exceedingly technical questions of title and possession, result sometimes in a miscarriage of justice, to the scandal of the law. There is no good reason why these distinctions should not be abolished. A commission appointed by the Governor under the authority of the Legislature is now engaged in the investigation of the subject of criminal pleadings, and is preparing a schedule of forms. The consolidation I suggest would tend to simplify their work in this department of criminal law.

Privacy of Trials involving Indecent Matter. — It has been the wise policy of Massachusetts to provide that the proceedings of her courts should be open to the public without discrimination. The fulness, however, with which trials of general interest have come to be reported has resulted in some cases in the publication of matter so indecent that, if it were not protected by the fact of being the report of proceedings in open court, it would be indictable under the statute prohibiting the publication of matter manifestly tending to the corruption of the morals of youth. There should be a law authorizing the presiding justice in his discretion to exclude from the trial of cases involving such matter all persons excepting those directly interested therein. An existing statute (Pub. Sts., c. 160, § 16) gives this discretion to courts in the case of minors; and there is no constitutional objection, that I am aware of, which prevents the Legislature from extending its provisions to all persons not interested in the proceedings, whenever the interests of public morals so require.

Enforcement of the Law against Illegal Seining in Buzzard's Bay.—Seining for fish is prohibited in the waters of Buzzard's Bay by St. 1886, c. 192. The statute in question provides that apparatus used in illegal seining shall be forfeited, and that upon being seized it may be detained and libelled; and a steamer has been provided for the use of the District Police in enforcing its provisions. The law as it stands is reasonably capable of enforcement against inhabitants of this Commonwealth. It happens, however, that the principal violaters are residents of other States, who come into the bay in swift steamers equipped for the taking of menhaden in large quantities. Those in charge of such illegal expeditions, however, often escape from the jurisdiction without seizure, and, inasmuch as the statute does not authorize a libel for forfeiture excepting against a vessel already seized, the steamers so engaged which escape may return with impunity. If it is desired to make the law effective, a provision should be made authorizing the filing of a libel for forfeiture, whether the vessel and apparatus have been seized or not, and the issuing of a warrant upon such libel for the seizure of such vessels and apparatus whenever and wherever found within the jurisdiction.

Declarations of Deceased Persons as Evidence.—Nearly every lawyer in the course of his practice has been annoyed, and his client been indignant, at the rule which forbids the admission as evidence of declarations of deceased persons, especially parties in interest, made in good faith before the beginning of litigation. Thus the accident of death has sometimes resulted in failure of justice by the exclusion of evidence vital to the issue. The rule is in conflict with the modern tendency, which is to produce before the court and jury everything which tends to assist in the discovery of the truth. This tendency long ago led to the repeal of the law excluding the testimony of parties and of witnesses interested in the result of the cause, and prohibiting the defendant in a criminal case from testifying in his own behalf. The rule I have referred to has been so far modified by the court as to make competent in any case evidence of what a deceased witness testified to at a former trial of the same issue between

the same parties. *Yale v. Comstock*, 112 Mass. 267. St. 1896, c. 445, has also created another exception to the general rule. This statute provides that, in the trial of an action against an executor or administrator, the evidence of statements made by the deceased shall, under certain circumstances, be admissible.

The latter statute has now been in operation nearly two years. The main criticism that can be made of it is that it does not go far enough. If that statute was a wise provision there seems to be no good reason why the law should not be extended so far as to admit as evidence all declarations of deceased persons made before the beginning of the suit, if they appear to the satisfaction of the presiding justice to have been made upon the personal knowledge of the declarant. In *Sugden v. Lord St. Leonards*, L. R. 1 P. D. 154, 250 (1876), Lord Justice Mellish said: "If I was asked what I think it would be desirable should be evidence, I have not the least hesitation in saying that I think it would be a highly desirable improvement in the law if the rule was that all statements made by persons who are dead respecting matters of which they had a personal knowledge, and made *ante litem motam*, should be admissible." I am informed that such is now the law of Scotland. If a statute should be enacted permitting declarations of deceased persons to be used in evidence, limited in its provisions to declarations made in good faith before the bringing of the suit, and to those made upon the personal knowledge of the declarant, I believe that it would tend to promote that discovery of truth which is the main purpose for which judicial tribunals are established.

Arrest on Mesne Process. — It is a singular fact that there is no statute authorizing the court to reduce an excessive *ad damnum* in writs authorizing arrest on mesne process. Writs of attachment on mesne process are carefully guarded by statute, authorizing the courts to reduce, or even to discharge, excessive or unreasonable attachments. St. 1897, c. 460. If, however, a person is arrested on mesne process, he is required to give bail to an amount equal to the damages claimed, and can only obtain relief from unreason-

able abuse of process by the cumbersome process of a writ of *habeas corpus*. Writs authorizing arrest and writs of attachment should be put upon the same footing in this respect.

Under existing statutes an arrest cannot be made after sunset, except by special authority of a magistrate. This provision is probably accounted for by the fact that a person arrested after sunset is likely to experience much difficulty in finding a magistrate authorized to discharge him from arrest by taking bail. The same reasoning would apply to a provision prohibiting, except by special authority, arrests after business hours on Saturdays. The custom of a Saturday half holiday has become so fully established that, in cities especially, it is often difficult to find a magistrate at his place of business Saturday afternoons authorized to take bail. The same considerations apply to arrests made on legal holidays.

I understand that both these matters were presented to the Legislature of last year, and were postponed for the consideration of the next General Court. I recommend the subject to the consideration of the present Legislature.

Compelling the Testimony of Witnesses before Magistrates upon the Taking of Depositions. — Under the existing law (Pub. Sts., c. 169, §§ 1-6), such magistrates have the power to summon witnesses and to commit for contempt in case of their failure to attend. Although a witness can thus be forced to attend, however, there appears to be no provision for forcing him to testify after he has attended. St. 1883, c. 195, has conferred this power upon the court in the case of tribunals which do not have the power to compel the attendance of witnesses. I see no reason why this should not be extended to magistrates and tribunals who do have the power to compel the attendance of witnesses. In fact, the difficulty in the existing system seems to be a mere oversight, as the power to compel the attendance necessarily implies the purpose to compel their testimony. I do not favor vesting this power in the magistrates themselves, but recommend an act upon the same lines as the statute of 1883, giving the power to the court to compel the testimony upon application.

Expert Testimony.—There is undoubtedly a feeling in the community that the use of expert testimony both in criminal and in civil cases should be limited and regulated. Witnesses called merely for the purpose of giving their opinions as experts upon hypothetical or agreed facts are very likely to have their views affected, consciously or even unconsciously, by reason of their employment. As a result, it often happens that two sets of experts are called to testify, both of equal ability and honesty, but whose testimony differs diametrically. Such disagreements, especially when induced by partisan bias, tend to confuse the issue and to throw discredit upon the value of this kind of testimony. It has been suggested that a statute might be enacted, authorizing the court, upon application of either party, where expert testimony is pertinent, to appoint an impartial expert to examine the facts and make report of his opinion, to be used in the trial of the case with like effect as the report of an auditor; giving perhaps the right to either party to call him as a witness for examination or cross-examination. Another suggestion is that the number of experts to be called on either side upon any given issue be limited. There is no doubt that the court has power so to limit the number of witnesses whose testimony is merely cumulative, but it is a power that is rarely exercised, and, while an act authorizing such a limitation of the number of experts would be merely declaratory, it would assist the court in reducing the expense and length of trials involving such testimony. I recommend the matter for the consideration of the Legislature.

Proceedings in Probate Courts.—Under existing statutes, re-trials of all issues both of fact and law heard in the probate court may be had in the appellate court. The result is that in many cases trials of questions of fact in probate courts are entered into for the mere purpose of obtaining the evidence of the opposing party, and without seeking in good faith for the judgment of that court. It is an evil which ought to be, and in part at least can be, remedied by appropriate legislation. To occupy the time of judges of the probate courts for the purpose I have indicated is deroga-

tory to the dignity of the court, and is a needless and improper expense both to the parties and to the county.

I see no reason why, in cases where the right of trial by jury exists, parties desiring such trial may not be required to file their claims therefor seasonably in the probate court. Thereupon the probate court may suspend further hearings on questions of fact involved, and frame issues for a jury to be tried in the supreme judicial or superior courts without removing the case itself. This proposition was urged last year, but no action was taken. I desire to call it again to the attention of the Legislature.

Such a statute, however, should not limit the right of examination of the witnesses to wills by any party interested. The law having provided for the attestation of wills by three disinterested witnesses, all persons having rights under a will, or whose rights of inheritance are cut off thereby, ought to be allowed to examine those witnesses without being limited thereby as to their subsequent proceedings.

Another amendment which has been suggested is, to provide by law that decisions of the probate court upon questions of fact shall be final; giving, however, either party the right to remove the issue before trial into the supreme court. It is obvious that serious objections might be urged against such a statute. I feel warranted, however, in calling the attention of the Legislature to the question of how far the procedure in probate courts may be reformed in the direction I have indicated.

Under the present laws a guardian cannot be appointed to care for the property of an aged person, feeble in body and mind, however much he may desire it, without placing upon him the stigma of legal insanity,—a stigma which may not only affect his own previous acts, but imperil, also, those of his posterity. It is practicable to provide for legislation that a guardian may be appointed whenever a person by reason of extreme age or physical infirmities so desires, or when his mind is so greatly weakened by age or disease that he needs a guardian to care for his estate, though not in a condition that may properly be characterized as insanity. Similar legislation exists in other States.

Probate courts are empowered by law to appoint auditors

to hear disputed accounts. Courts of insolvency should have similar powers regarding disputed claims and accounts of assignees.

Under Pub. Sts., c. 141, § 27, as amended, and St. 1891, c. 415, § 1, probate courts are given jurisdiction in equity, concurrently, with any other court having jurisdiction of proceedings in equity, of all cases and matters relating to the administration of estates of deceased persons, or to wills or other written instruments and trusts created by either. I recommend that those powers in equity be extended so as to embrace matters relating to guardianship.

Answers of Persons summoned by Trustee Process. — A person summoned in a trustee writ as having goods, effects or credits of the plaintiff in his possession, is required to answer under oath in all cases with one exception. In police, municipal and district courts an answer that he has no funds in his possession may be made not under oath. I see no reason for the distinction, and recommend that the law may be made uniform in this respect.

Judicial Salaries. — The salaries of the justices of the higher courts of the Commonwealth are inadequate to the amount of work required and to the dignity and importance of their offices. Every intelligent lawyer has long known this; and I think it is due, not only to the court, but to the bar, that the Attorney-General should call the attention of the Legislature to the matter. The fact that, notwithstanding the present scale of salaries, the Executive has been fortunate thus far in having been able to obtain the services of competent and able men for judicial positions, does not dispose of or affect the question. If the present inadequate salaries are continued, it is doubtful if such good fortune may be expected in future appointments. There has been manifested, already, considerable reluctance to accept positions on the bench on account of the salary of the office. This should not be. The acceptance of judicial appointment ought not to involve a serious pecuniary sacrifice. Comparisons are not always legitimate as arguments; but it is a fact that the salaries paid the justices of our higher courts

average much less than those paid in other States of equal rank and population; and the salaries of many subordinate offices in this State very nearly equal the salaries established for the judges of the superior court. Justice to an important and honorable department of the government of the Commonwealth, as well as wise economy, demands that the compensation of those holding high judicial positions be made more nearly commensurate with the value of their services.

Report of the Attorney-General. — The statute requiring a report to the General Court by the Attorney-General provides (Pub. Sts., c. 17, § 9) that he shall include in his report "such . . . information in relation to the criminal laws, and such observations and statements as in his opinion the criminal jurisprudence and the proper and economical administration of the criminal law may warrant and require." It will be observed that this section limits his report to matters relating to criminal law and procedure. It was enacted at a time when the principal business of the Attorney-General was with capital and other criminal cases. I have already referred to the fact, however, that it has been the custom of attorneys-general to include in their report suggestions relating to practice and procedure in both civil and criminal cases. The reason for this undoubtedly is that the judiciary has no proper avenue of communication with the Legislature, and no department of government is charged with the duty of reporting suggestions relating to the business of the courts. In view of the fact that criminal cases, while still the most important, are by no means the principal business of the office of the Attorney-General, there is no good reason why the limitation to matters relating to the criminal side of the courts should longer be retained in the statute. I recommend that the section be redrafted to conform to the existing custom; and that the Attorney-General may be formally authorized to include in his report suggestions and recommendations relating to the judiciary, and to practice and procedure in the courts of the Commonwealth.

OPINIONS.

I append to this report copies of such opinions as may be of public interest or of importance for future reference. The custom of printing official opinions was begun by Attorney-General Pillsbury in 1891. In his report for that year he gave, as a reason therefor, "the frequent inquiry which is made for the official opinions of the Attorney-General and the difficulty of procuring them even from the files of this department." The same reasons warrant me in recommending that the opinions already published be collected into a single volume, properly indexed and digested. The number so far published, including those of this year, is sufficient to make a book of the ordinary size of the Massachusetts reports. Inquiry for opinions of previous years is often made, and it frequently requires a search through several annual reports to find the one desired. I recommend that a resolve be enacted providing for collecting in a single volume the opinions heretofore published.

HOSEA M. KNOWLTON,

Attorney-General.

OPINIONS.

An act providing that any town in which a high school is not maintained may grant and vote money to pay the tuition of children residing in said town and attending an academy situated in the town, but not under the control of the town authorities, is unconstitutional.

For the same reason it is unconstitutional for a town to grant and vote money to pay the tuition of children attending such an academy outside of the said town.

MARCH 18, 1896.

HON. GEORGE P. LAWRENCE, *President of the Senate.**

DEAR SIR:— I have the honor to acknowledge the receipt of a copy of an order adopted Feb. 18, 1896, requesting the "opinion of the Attorney-General upon the following important questions of law:—

"1. Is it constitutional for a town to grant and vote money to pay the tuition of children attending an academy in said town in accordance with chapter 94 of the Acts of 1895?

"2. Is it constitutional for a town to grant and vote money to pay the tuition of children attending an academy outside of said town?"

1. The act referred to in the first question (St. 1895, c. 94) is as follows: "Section 1. Any town in which a high school is not maintained, but in which an academy of equal or higher grade is maintained, may grant and vote money to pay the tuition of children residing in such town and attending such academy: *provided*, such academy is approved for that purpose by the state board of education."

So far as this act is in the exercise of the general power conferred by the legislative department to raise money by taxation for public purposes, there is no reason to doubt that it is within the authority of the Legislature. The education of the young has been from the earliest times regarded as one of the highest and most useful public purposes for which taxes may be levied. But the method by which money raised and appropriated for educational purposes may be expended was regulated and limited by

* This opinion and the one following were omitted inadvertently from the report for 1896.

Art. XVIII. of the Amendments to the Constitution, which is as follows: Art. XVIII. All moneys raised by taxation in the towns and cities for the support of public schools, and all moneys which may be appropriated by the state for the support of common schools, shall be applied to, and expended in, no other schools than those which are conducted according to law, under the order and superintendence of the authorities of the town or city in which the money is to be expended; and such moneys shall never be appropriated to any religious sect for the maintenance, exclusively, of its own school."

I am of opinion that the statute in question purports to authorize the expenditure of money raised by taxation in a manner prohibited by this article, and is therefore unconstitutional.

I assume that by the word "academy" is meant a school, incorporated or otherwise, which is not under the control of the municipal authorities. If the control is vested in the town to such an extent that it is "conducted according to law, under the order and superintendence of the authorities of the town," then it becomes a public school, and tuition may not be collected from the children of the town in whose control it is vested; but if the control of the school is not vested in the authorities of the town, it is a private school, against which the prohibition of the constitutional amendment was plainly directed.

Pub. Sts., c. 44, § 2, provides that "every town may, and every town containing five hundred families or householders, according to the last public census taken by the authority either of the Commonwealth or of the United States, shall, besides the schools prescribed in the preceding section, maintain a high school," etc. It has been held by the Supreme Judicial Court (*Jenkins v. Andover*, 103 Mass. 94, 97, 98) that high schools are a part of the system of public schools which the towns of the State may be required to provide for and maintain. The Legislature, however, has seen fit not to require of certain small towns the duty of maintaining high schools. The obvious purpose of St. 1895, c. 94, is to provide a means of high-school education for the children of such towns. This purpose is accomplished by authorizing the payment of money raised by taxation for the high-school education of the children in any such town in a private educational institution of equal or higher grade, which is approved by the State Board of Education.

The academy so approved, therefore, becomes in such a town a part of the system of education of the children of the town. It takes the place of the high school. For all practical purposes it is the high school of the town, supported, so far as the pupils of the

town are concerned, by money raised by taxation. But it is still a school which is not "under the order and superintendence of the authorities of the town or city in which the money is to be expended."

It is of no consequence that the tuition of such pupils may not be paid from money especially appropriated by the town for the support of its public schools. The question is not one of mere appropriation. The purpose of the constitutional amendment was to prohibit the use of public funds for the education of the children of the Commonwealth in any institution, however conducted, and whether sectarian or not, the control of which is not in the municipal authorities. If the expenditure be for the purpose of the education of the children of the town, it is within the spirit of the prohibition of the amendment. *Jenkins v. Andover*, 103 Mass. 94.

Undoubtedly the statute in question may be in some cases of great benefit to the children of small towns, and, incidentally, to the tax payers of the towns, who are thus relieved from the disproportionate expense of maintaining a high school established for the benefit of a few pupils. The question, however, is not to be determined by considerations of mere convenience in special cases. If this statute is allowed to stand, the policy of paying the tuition of school children may be further extended, and it might even be possible to provide for the education of all the children of a town in sectarian schools and at the public expense; a proposition which the people of the Commonwealth would be slow, I apprehend, to accept, and against which, indeed, the amendment in question may be said to have been principally directed.

2. For the reasons already stated, I am of opinion that it would be unconstitutional for a town to grant and vote money to pay the tuition of children attending an academy outside of said town.

Very respectfully yours,

HOSEA M. KNOWLTON, *Attorney-General*.

A bill conferring authority upon a cemetery association to take land by right of eminent domain, said association being subject to § 3, c. 82, Pub. Sts., is unconstitutional.

MAY 5, 1896.

HON. GEORGE V. L. MEYER, *Speaker of the House of Representatives*.

DEAR SIR:—At the request to the committee on rules, I have examined the bill entitled "An Act to enable the Central Cemetery Association of Randolph to take and hold additional real estate."

This is a bill authorizing the selectmen of the town of Randolph, upon the request of the directors of the Central Cemetery Association, to take a tract of land by right of eminent domain, to be used by the cemetery association as a part of its burial ground. I understand the question upon which you request my opinion is as to the constitutionality of the bill.

The Central Cemetery Association was incorporated by St. 1878, c. 96, which provides that the corporation shall "have all the powers and be subject to all the duties, restrictions and liabilities set forth in all general laws which now are . . . in force applicable to similar corporations." Pub. Sts., c. 82, relates to cemetery corporations. It provides that ten or more persons who are desirous of establishing a cemetery, or the majority of the proprietors of an existing cemetery, may organize as a corporation. Section 2 provides that every such corporation may take and hold real and personal estate, such as may be necessary for the objects of the corporation, "may lay out such real estate into lots; and upon such terms, conditions, and regulations as it shall prescribe, may grant and convey the exclusive right of burial in and of erecting tombs or cenotaphs upon any lot, and of ornamenting the same." Section 8 provides that such lots shall be held indivisible, and upon the decease of a proprietor his heirs or devisees shall succeed to his privileges.

It follows, therefore, that, if the Central Cemetery Association is permitted to take land for the purposes of a cemetery, the land so taken will be its property, within its exclusive control, and which it may hold or grant to such individuals as it pleases for their own exclusive use, and under such restrictions as it may impose. There is no public right of burial in its cemetery.

I understand that it is claimed that this association has adopted a policy under which all persons, without discrimination, have the right to purchase burial lots. But the question of public use cannot thus be determined. The rights of the public cannot depend upon the liberality of individuals or of corporations. However generous the policy may be, it still remains a use by the public as matter of grace and not of right. If, under its charter and the laws applicable thereto, it may, if it sees fit, discriminate, there is no right of public use.

The right of eminent domain can only be exercised for the benefit of the public. The Declaration of Rights, Art. X., expressly limits the right of taking the property of private citizens to cases where it is appropriated "to public uses." For example, it has been held that under the authority of the Legislature land may be

taken for a railroad, a sewer, a school-house, a highway, a post-office, a park or for water works, or the abatement of a nuisance. In each class of cases enumerated, and in all others in which the right of eminent domain has been upheld, the taking is for a use in which all citizens have the right, under reasonable conditions, to share, and the benefits of which they may enjoy. This is the condition of the right of taking the land of a private citizen. This test has always been applied when the attempt has been made to invade the rights of private property.

Pub. Sts., c. 82, §§ 10-14, provide that "when there is a necessity for a new burial-ground in a town, or for the enlargement of a burial-ground already existing in and belonging to a town," the land of a private citizen may be taken therefor. But these sections relate wholly, as will be seen, to cemeteries belonging to a town, and which, therefore, are for the use of all citizens of a town. This statute has been upheld by the court as within the authority of the Legislature. But there is no statute authorizing the taking of land by the right of eminent domain by a cemetery association, nor is there any decision of the court indicating that such authority would be upheld as constitutional.

Some confusion of thought has arisen over the peculiar *status* of burial grounds, and the sacredness with which they are properly regarded. The customs of civilized society not only sanction, but require, the burial of the dead. The same customs forbid that land which has been so appropriated, shall afterwards be used for any other purpose; and it has been uniformly held that there is no authority but an act of the Legislature that can authorize an encroachment for other purposes upon a tract of land which has been dedicated to burial purposes. Once used as a cemetery, the land so used is perpetually devoted to the purposes of burial, and cannot be sold or appropriated to other uses. *Mt. Auburn Cemetery Association v. Cambridge*, 150 Mass. 12, 17.

In *Evergreen Cemetery Association v. City of New Haven*, 48 Ct. 234, it was held that land which had been appropriated to the purposes of burial could not be taken for a public street, under the general power given to towns and cities to take land for such a purpose, but that there must be authority specially granted by the Legislature. In this case it was said by the court (on page 241) that "the use of land for a burial ground is a public use, and for such purpose it may be taken, if need be, under the right of eminent domain." But the sentence quoted was not necessary to the decision, and must be regarded as *obiter dictum*. All that the decision of the court required was the position that the sanctity of

burial grounds could not be invaded for other uses, public or private, without the direct authority of the Legislature. And in a subsequent suit between the same parties (53 Ct. 552), in which the corporation, apparently relying upon the dictum in the former opinion, undertook to acquire the land of the defendant by right of eminent domain, it was clearly held that no such right could be given to a corporation unless the cemetery was one in which there was a public right, to the extent, at least, that "all persons have the same measure of right for the same measure of money."

But this dedication of land for burial purposes to the extent that it must thereafter be used only for such purposes and for no other is very far from being a "public use," as that expression is used with reference to the taking of land by the right of eminent domain. It may well be that, however dedicated, whether by public or private act, land once appropriated to the purposes of burial must be regarded as sacred, and not to be used for any other purpose whatever, excepting by authority of the Legislature. This, however, is not because it has been devoted to public uses, but from the peculiar nature of the use to which the land has been applied.

It cannot be said that a cemetery, the use of which is controlled by an individual or a corporation, rights of burial in which may be limited or prohibited at the pleasure of the corporation owning the land, or of the owners of lots therein whose rights have been obtained from the original proprietors, is devoted to a public use. It is still private in its nature. The public have no rights in it whatever. The use of it may be confined to persons of a particular religious faith, or even to the original incorporators. It is not a public use, because the right of burial is not vested in the public, or in the public authorities. *In re Deansville Cemetery Assn.* 66 N. Y. 569.

In my opinion, therefore, the Legislature has not the authority to grant to a cemetery association, however deserving, or however liberal the policy of its management, the right to take the land of private citizens without their consent. I am aware that such acts have been passed by the Legislature heretofore, and my attention has been expressly called to Sts. 1888, c. 185, which was an act similar in its purposes to the present bill. But I am not aware that the question now presented has been raised or passed upon.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General.*

The aids employed by the State Fire Marshal are not entitled to witness fees while attending the trial of a criminal case.

JAN. 9, 1897.

CHARLES W. WHITCOMB, Esq., *Fire Marshal*.

DEAR SIR: — Pub. Sts., c. 199, § 36, provides that “no person employed as a district police officer, and no officer of the State whose salary is fixed by law, shall be entitled to a witness fee before any court or trial justice of this Commonwealth in a cause where the Commonwealth is a party.” In some cases the word “officer,” as used in the penal statutes, includes only officers authorized to serve process; but, in my opinion, the section the language of which I have quoted gives to the word a broader signification, and is to be construed according to the usual and obvious signification of the words used.

The salaries of your aids are fixed by St. 1895, c. 452, § 1. They are officers of the State, because the positions are created by the Legislature and their compensation is payable from the treasury of the Commonwealth. They are, therefore, not entitled to witness fees.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Under the provisions of Pub. Sts., c. 89, § 22, a court or magistrate is not authorized to place juvenile offenders in the custody of the State Board of Lunacy and Charity except upon its request.

JAN. 11, 1897.

S. C. WRIGHTINGTON, Esq., *Superintendent*.

DEAR SIR: — Confirming my oral opinion to you given this day in reply to the question contained in your letter of the 8th, I have to say that in my opinion Pub. Sts., c. 89, § 22, which provides that the court or magistrate before whom a boy or girl is brought “upon request of the state board may authorize said board to take and indenture . . . such boy or girl,” does not authorize such courts to place juvenile offenders in the custody of the State Board of Lunacy and Charity excepting upon its request. The object of the statute is to authorize the Board to become practically guardians of such offenders whenever in its judgment their welfare will be thereby promoted. The discretion as to whether it shall assume such duties is vested in the first instance in the Board, and if it does not desire to assume the charge of the boy or girl, the court has no right to impose the duty.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

At a meeting of the Hampden Agricultural Society, at which proceedings were held for the election of a member of the State Board of Agriculture, the balloting resulted as follows: the whole number of votes cast was 46, of which B had 41, F 4 and P 1. Of the votes cast for B, 39 were cast by proxy.

There being no provision in the charter or by-laws of the society regulating the mode of voting by proxy, or conferring the right so to vote, no member had such right; and, since no quorum voted, the votes cast by proxy being thrown out, no person was duly elected by said society as a member of the State Board of Agriculture.

JAN. 16, 1897.

Hon. WILLIAM R. SESSIONS, *Secretary*.

MY DEAR SIR:—In obedience to your request for my opinion upon the legality of the proceedings of the Hampden Agricultural Society in electing a member of the State Board of Agriculture, I beg leave to reply as follows:—

Pub. Sts., c. 20, § 1, provides that certain other persons and "one person appointed from and by each agricultural society" shall constitute the State Board of Agriculture.

The Hampden County Agricultural Society is one of those described in Pub. Sts., c. 114, § 1. Section 9 of the same act provides that it "shall admit as members, upon equal terms, citizens of every town in the county in which it is located."

The Hampden County Agricultural Society was incorporated by a special act, St. 1844, c. 56. It is not a stock company, and there is no capital stock. The constitution provides in Art. 3 that "any male may become a member of this society by paying to its treasurer the sum of five dollars; females by the payment of two and fifty one-hundredths dollars." Art. 4 provides that ten members shall constitute a quorum. Art. 5 provides for the election of officers, and further provides as follows: "all of whom shall be elected by ballot or otherwise, as the society shall direct, at the annual meeting." There is no provision with regard to the mode of election of the member of the State Board. By-laws, Art. 8, provide that the delegate to the State Board of Agriculture shall be a member *ex officio* of the board of directors.

The annual meeting of this society was duly called and held Nov. 18, 1896. The records do not show the number present. The presiding officer states that a quorum was in fact present. The election of president was first had, and the records show whole number of ballots cast 49, of which Abbe had 42 and Sanford 7. At this stage of the proceeding the tellers reported that, of the 49 ballots cast, 39 of them were represented by proxies, which were placed on file. Abbe was declared elected. Ballot for two vice-

presidents was recorded as follows: whole number of votes cast, including 39 proxies, 48; Hawkins and Wright each had 42. Porter had 5, Smith had 4, 2 scattering. The first two were declared elected. The treasurer was chosen by *viva voce* vote, also the secretary, without opposition. Balloting for the member of the State Board resulted as follows: whole number of ballots cast, including 39 proxies, 46; Bernie had 41, Fowler 4, William H. Porter 1. Bernie was declared elected.

No protest against the use of proxies was made until the close of the meeting, when Mr. Clark of Wilbraham said that he believed the proceedings were illegal and void; that proxies had never been used before to his knowledge in the election of officers; and he entered his protest.

An examination of the proxies shows that they were written for the most part on forms usually used for stockholders of corporations, signed and witnessed, and were made to George H. Gould, who voted upon them in each instance for the person declared elected.

The general rule is that, in the case of elections in public and municipal corporations and in all other elections of a public nature, every vote must be personally given; but in the case of moneyed corporations, instituted for private purposes, it has been held that the right of voting by proxy may be delegated by the by-laws of the institution where the charter is silent. 2 Kent Com. 294, 295. By another eminent authority it is held that the members of the corporation must vote personally, and cannot lawfully vote by proxy unless the right to vote by proxy is expressly conferred by the company's charter or by-laws. 1 Morawetz on Private Corporations, 2d ed. sec. 486.

I know of no express authority on the subject in Massachusetts; but Pub. Sts., c. 105, § 5, provides that "every corporation may by its by-laws, where no other provision is especially made, determine the mode of voting by proxy." In section 1 of the same chapter it is said that "the provisions of this chapter, unless expressly limited in their application, shall apply to all corporations organized under or by the laws of this Commonwealth."

The provisions of section 1 are sufficient to include such a corporation as the Hampden Agricultural Society. It is, therefore, bound by the provisions of section 5. No by-laws have been made which regulate the mode of voting by proxy, or which confer the right so to vote. In the absence of such by-law it is clear that under the statutes no member has the right to vote by proxy. This is also in accordance with the general principles of law as above stated.

The person who was elected at the annual meeting of the society by proxy votes was, therefore, not duly chosen.

It would seem further that no one was chosen, for, if the proxies be thrown out, no quorum seems to have voted.

It follows that no person was duly elected a member of the State Board of Agriculture.

This opinion does not deal with the duties of the State Board in the premises. Upon this question different considerations may arise, which need not be at present discussed.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Veteran. — Honorably discharged soldier. — Funeral expenses. — Sts. 1896, c. 279.

A person having enlisted and served in the United States army during the war of the rebellion, and having been honorably discharged therefrom, enlisted again before the end of the war and deserted.

Such a person does not come within the provisions of Sts. 1896, c. 279, providing that certain persons having served in the war of the rebellion shall be buried at the public expense.

JAN. 16, 1897.

Maj. Gen. SAMUEL DALTON, *Adjutant-General*.

DEAR SIR:— St. 1896, c. 279, provides that "any honorably discharged soldier, sailor or marine, who served in the army or navy of the United States during the war of the rebellion," who dies without leaving sufficient means to defray his funeral expenses, shall be buried at the public expense. This statute is one of a series of acts passed by the Legislature in recognition of the services of veterans in the war of the rebellion. Other statutes have provided that veterans shall be preferred in appointments to office. All these acts without doubt have in mind the same class of persons, and are based upon the same considerations. St. 1896, c. 517, which is an act relative to the employment of veterans in the public service, defines in section 1 the word "veteran" as meaning "a person who served in the army or navy of the United States in the time of the war of the rebellion, and was honorably discharged therefrom." The language used in this definition of the word veteran is equivalent to that employed to designate the persons who may be buried at the public expense.

The plain intent of these acts, including that in relation to the burial of veterans, is to recognize the debt of gratitude due to those who served in the army in the war of the rebellion faithfully and honorably, and deserved well of their country. Opinion of

the Justices, 166 Mass. 589, 595. None of them were intended to include those who served dishonorably, or who failed in the performance of their duty. The words "honorably discharged" are used to restrict the recognition accorded by these statutes to soldiers who performed their duty, and whose honorable discharge is therefore to be taken as evidence of that fact.

This being so, the words "honorably discharged" can only fulfil the intent of the Legislature when they are taken to mean "(finally) honorably discharged." One who enlisted for a term of service and was honorably discharged therefrom, and who then enlisted again and deserted, was not finally honorably discharged, and is not within the class of persons whom the Legislature intended to recognize and reward. He was not faithful to his duty. The literal meaning of the words of the act undoubtedly apply to his case, for he was a soldier in the war of the rebellion and was honorably discharged. Statutes, however, are not always to be construed literally, especially when such construction is plainly against the intent of the Legislature. The honorable discharge in the case put was before the whole term of service in the war of rebellion was complete. Before the completion of that entire term he failed in the performance of his duty, and is not therefore within the class entitled to be rewarded.

I am of opinion, therefore, that in the case you put, to wit, of a man who enlisted and was honorably discharged, and before the end of the war enlisted again and deserted, does not come within the provisions of St. 1896, c. 279.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Expenditure by counties. — Power of county treasurer. — Bills incurred in one year, but paid after the expiration thereof.

Bills for any specific county purpose incurred during a given year may be paid out of the appropriation for that year, whether before or after the 1st of January of the succeeding year.

JAN. 16, 1897.

CHARLES R. PRESCOTT, Esq., *Controller of County Accounts.*

DEAR SIR : — The question stated in your letter of January 9 is this. A certain sum of money is appropriated for a specific county purpose for the year 1896. Can the county treasurer, on the order of the county commissioners, after Jan. 1, 1897, lawfully pay a bill incurred for that purpose during the year 1896 out of the appropriation for that year? The second question is the

same in effect, although it assumes that the books of the treasurer have been closed before the bill is ordered paid.

There can be no possible doubt that bills for any specific county purpose incurred during a given year may be paid out of the appropriation made for that year, whether before or after the 1st of January of the succeeding year, and whether before or after the closing of the books of the treasurer. While the law limits the incurring of the expenditure to the year for which the appropriation is made, it does not limit the time of payment. If money remains in the hands of the treasurer out of the appropriation, he may pay the bill upon the order of the commissioners out of that appropriation whenever it comes in, provided the expenditure was incurred during the year of the appropriation.

In view of the above, your third question does not require to be answered.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Fraternal beneficiary corporation. — Right of member to vote by proxy.—
By-laws providing for voting by proxy. St. 1894, c. 367.

The members of a fraternal beneficiary corporation may not vote at its meetings by proxy, in the absence of any by-law of the corporation to that effect.

Such corporation may, however, by its by-laws determine the mode of voting by proxy.

JAN. 23, 1897.

HON. GEORGE S. MERRILL, *Insurance Commissioner.*

DEAR SIR:—Your letter of Jan. 20 requests my opinion as to whether, under St. 1894, c. 367, members of a fraternal beneficiary corporation can vote at the meetings of the corporation by proxy.

In the absence of any by-law to that effect, proxies cannot be used. But I understand from an oral interview that you further desire to know whether such companies may establish by-laws which shall provide for voting by proxy.

I have recently considered the subject of proxy voting in an opinion to the Board of Agriculture (p. 8). The statutes of the Commonwealth clearly recognize the right of voting by proxy, under certain conditions. As to many corporations it is either specifically authorized or specifically limited as to the number of proxies. *Vid.* as to manufacturing corporations, Pub. Sts., c. 106, § 27; as to railroad corporations, Pub. Sts., c. 112, § 54; street railway corporations, Pub. Sts., c. 113, § 12; as to banks,

Pub. Sts., c. 118, § 10; as to stock insurance companies, Acts 1894, c. 522, § 32; and as to mutual companies, Acts 1894, c. 522, §§ 40 and 74.

There is nothing in the statute concerning the incorporation of fraternal beneficiary organizations (Sts. 1894, c. 367) which authorizes voting by proxy; but Pub. Sts., c. 105, "of certain powers, duties and liabilities of corporations," is declared in section 1 to be applicable "to all corporations organized under or by the laws of this Commonwealth, except so far as they are inconsistent with other provisions of these statutes concerning particular classes of corporations." Section 5 of this chapter provides that "every corporation may, by its by-laws, where no other provision is specially made, determine . . . the mode of voting by proxy."

Inasmuch as the provisions of this chapter are applicable to all corporations organized under the laws of Massachusetts, they must be taken to be applicable to fraternal beneficiary organizations. Such corporations may, therefore, by their by-laws determine the mode of voting by proxy.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

License to fill flats. — Transfer of license. — Rights in sea-shore. — Tide waters. — History of legislation. — Pub. Sts., c. 19.

A license to fill flats in tide water, granted by the Board of Harbor and Land Commissioners under the provisions of Pub. Sts., c. 19, is not a personal trust, but the rights conferred by it pass with the property to which it relates, and are not terminated by the death of the licensee or the transfer of the property.

JAN. 25, 1897.

HON. WOODWARD EMERY,

Chairman Board of Harbor and Land Commissioners.

DEAR SIR: — Your letter of December 4 requests my opinion upon the following question, to wit: "When a license to fill upon flats in tide water within certain bounds has been granted to a person under the provisions of Pub. Sts., c. 19, does the death of the licensee or the transfer of the property terminate the license? Would the purchaser of the land have a right to fill under that license, in the absence of any attempt to assign the license to the purchaser and an assent thereto by the Board?"

By the common law of England the soil of the shore between high and low water marks, and all arms of the sea, coves and creeks, where the tide ebbs and flows, are the property of the

sovereign, unless appropriated to a private person by grant or prescription.

The company which undertook the settlement of Massachusetts was made a body politic by the letters-patent and charter of Charles I., having absolute property in the land within the limits of the charter, the power of making laws for the government of the colony, and full dominion over all ports, rivers, creeks and havens, in as full and ample a manner as they had before been held by the crown of England.

Among the earliest acts of legislation in Massachusetts was an exercise of sovereignty with respect to the shore or flats of coves etc., occasioned by the desire and necessity for wharves, quays and piers. To encourage the building of such structures, the government, by the Colony ordinance of 1641-47, transferred its property in the shore of all creeks, coves and other places upon the salt water where the sea ebbs and flows to the proprietors of the upland, giving to them in fee the property of the soil to low-water mark not exceeding one hundred rods. But by this grant those who acquired this property were restricted from such use of it as would impair the public right of passing over the water in boats, and other vessels through any sea, creeks or coves, to other men's houses or lands. Under this statute the owner of flats could lawfully erect nothing on them which would obstruct or hinder such passage, though he might build wharves toward the sea, if he did not thereby straighten or interrupt the passage over the water so as to constitute a public nuisance. Shaw, C. J., in *Com. v. Alger*, 7 Cush. 77, quoting *Com. v. Charlestown*, 1 Pick. 180.

This ordinance vested the property of the flats in the owners of the upland in fee, to be held subject to the general right of the public for navigation until built upon or enclosed; and subject also to the reservation that it should not be built upon or enclosed in such manner as to impede the public right of way over it for boats and vessels. Shaw, C. J., *ibid.*, p. 79.

The rights of the owners of flats are limited by and subservient to the general rights of the public, to have control over the shores of the sea and navigable waters, for the security and protection of rights of navigation. These rights, held by the king before the revolution, in trust for the public, and relinquished after the Declaration of Independence, vested in the several States, to be exercised by their respective Legislatures. They are founded on the consideration that all real estate derived from the government is subject to certain restraints for the general good, and that sea-shore estate, though held in fee by the riparian proprietors, is yet.

on account of the peculiar nature and character, position and relation of the estate, and the great public interests associated with it, especially subject to the exercise of the rights of the public. Shaw, C. J., in *Com. v. Alger*, 7 Cush. 95. To declare and protect these rights the Legislature has power by a general law affecting all riparian proprietors to make reasonable regulations, declaring the public right, and providing for its preservation by reasonable restraints, and to enforce these restraints by reasonable penalties. *Henry v. Newburyport*, 149 Mass. 582, at p. 585; *Attorney-General v. B. & L. R.R.*, 118 Mass. 348.

Before the passage of the statute requiring a license to be procured for the filling of flats in tide waters the owner of flats might, unless prohibited by the Legislature, reclaim them by building wharves or otherwise so as to exclude navigation, provided he did not wholly cut off his neighbors' access to their houses or lands. Note to *Com. v. Roxbury*, 9 Gray, 451, 519, and cases cited; *Shively v. Bowlby*, 152 U. S. 1, 18, *et seq.* For a case where flats were so filled upon by the owner apparently without a license or other authority from the Legislature, *vid. Henshaw v. Hunting*, 1 Gray, 203 (1854); *vid. also Kean v. Stetson*, 5 Pick. 492, 495.

The first general statute abridging this right to fill upon flats, or erect structures on soil beneath tide waters owned by private persons, was St. 1866, c. 149. It is true that by an earlier statute, Res. 1859, c. 103, it was provided that riparian owners desiring to use their property by extending wharves or otherwise might buy from the Commonwealth the right so to do; but no express prohibition was placed upon filling upon flats, etc., without buying such right or without license. Apparently any one so filling upon flats did so at his peril, and was liable to indictment if the work interfered with the means of access to other persons' lands. This statute of 1866 provided for the appointment of five persons, to constitute a Board of Harbor Commissioners, to have "the general care and supervision of all the harbors and tide waters, and of all the flats and lands flowed thereby within the Commonwealth . . . in order to prevent and remove unauthorized encroachments and causes . . . liable to interfere with the full navigation of said harbors . . . or cause any reduction of their tide waters."

The Board was also empowered to prescribe harbor lines,—an authority previously granted to another commission, Res. 1864, c. 46. By section 4 it was enacted that all persons that might have been or might be authorized by the Legislature to build over tide waters any bridge, etc., or to fill upon any flats, should notify the Board of the plan of work they propose to adopt, and no such work should be begun until the said plan was approved by a

majority of the Board. By section 5 of the said statute all erections and works made after the enactment of the act without authority from the Legislature, or in any manner not sanctioned by the Board where their direction was required, within tide waters flowing into or through any harbor, were declared a public nuisance and liable to indictment.

The obvious reasons for the enactment of this statute were the growth of commerce, the tendency to fill upon flats and erect wharves, as had been the custom, without the authority of the Legislature, and the necessity of protecting the waters of harbors. *Attorney-General v. B. & L. R.R.*, 118 Mass. 348-9. The right upon which the Legislature acted in passing the statute was undoubtedly the right mentioned above, viz., that of regulating the use and control of the shores of navigable waters for the protection of public interests depending upon free and uninterrupted opportunities for navigation. This statute required the procuring of a license from the Legislature for filling upon flats, whether or not such filling would cut off other persons' access to their houses or lands. To require the action of the Legislature must have been felt to be an inconvenience which was remedied by St. 1872, c. 236, § 1, referred to later.

The next statute relating to this subject is St. 1869, c. 432, which prescribed certain conditions to be attached to all licenses thereafter granted to fill upon flats; among others, that they should be revocable by the Legislature at any time, and should expire at the end of five years from their date, except where valuable structures had actually been built.

St. 1872, c. 236, § 1, was enacted apparently to relieve the Legislature of the duty of granting licenses to fill upon flats, etc., in tide waters, and to impose such duties upon the Harbor Commissioners. Section 1 of this statute provided that "any person may build or extend a wharf, or construct a pier, dam, sea-wall, road, bridge or other structure, fill land or flats, or drive piles in or over tide water below high-water mark, within the line of riparian ownership, on any shore, and within whatever harbor lines there may be at the time established by law along such shore; provided, the license of the board of harbor commissioners is first obtained in a manner provided by the fourth section of chapter one hundred and forty-nine of the acts of the year eighteen hundred and sixty-six." The statute further provided (section 2) for the granting of licenses to fill upon flats, etc., beyond the line of riparian ownership where harbor lines had been established, the license to set forth the terms and specify the limits, etc., of the work to be performed. The power to grant such licenses beyond the line of

riparian ownership where no harbor line had been established, was also given to the said board by St. 1874, c. 347, subject to certain restrictions.

The later statutes relating to this subject are St. 1877, c. 213, changing the organization of the Board of Harbor Commissioners, but making no change in their powers and duties; St. 1879, c. 263, again changing the organization, consolidating the boards of Harbor and of Land Commissioners into one Board, to exercise the powers conferred upon each Board, and to be called the Board of Harbor and Land Commissioners; and St. 1878, c. 74, requiring the amount of tide water displaced by filling upon flats, etc., to be ascertained and compensation to be made.

In the Public Statutes the acts referred to above appear as follows:—

St. 1866, c. 148, § 2, defining the general powers of the commission, substantially corresponds to Pub. Sta., c. 19, § 6; section 3 of said statute to Pub. Sta., c. 19, § 7; section 4 (first half) to Pub. Sta., c. 19, § 8. Pub. Sta., c. 19, § 9, is constructed from St. 1872, c. 236, §§ 1 and 2, and St. 1874, c. 347.

I have thus reviewed the history of legislation respecting tide waters and flats between high and low water marks, for the reason that it has, in my judgment, an important bearing in the determination of the question proposed. At common law a license, so far as the word concerns real estate, is an authority to do a particular act upon land of another without acquiring any estate therein, and is terminated at the death either of the licensor or licensee, and may not be assigned without the assent of the licensor. *Cook v. Stearns*, 11 Mass. 533; *Johnson v. Carter*, 16 Mass. 443; *Ruggles v. Lesure*, 24 Pick. 187; *Hodgkins v. Farrington*, 150 Mass. 19. The statutes of Massachusetts, however, provide for the granting of many classes of licenses, as to some of which the act licensed is regarded as a personal trust and therefore unassignable, while as to others it has been held that the right to do the act for which the license is granted may be assigned without the assent of the authority granting the license. Examples of the first class are licenses to sell intoxicating liquor, and to carry on the business of an innholder. As to such cases, it is obvious that the principal thing to be considered in the granting of the license is the character of the person to whom the trust is committed. As to these the rules of common law prevail, and they may not be assigned without consent.

On the other hand, it has been held that a license to set up and run a stationary steam engine may be assigned at the will of the licensee. *Quinn v. Middlesex Electric Light Co.*, 140 Mass.

109. The opinion in the case quoted is brief, and the reasons of the decision reached are not given. But it is obvious that the reason for requiring a license for the running of a steam engine in thickly populated places is that those living near the place where the engine is established, as well as the general public, are concerned in the question whether the setting up and maintaining of a steam engine is hazardous. The license is granted not as a personal trust, but upon consideration of the fact that it is deemed by the licensing authority not to be dangerous to the community to operate a steam engine in the locality for which the license is granted.

Applying these distinctions to the question proposed, it is obvious that licenses to fill upon flats between high and low water marks belonging to that class where the principal consideration is the rights of the public, rather than the character of the licensee. As has already been shown by the history of the legislation upon the subject, the purpose of committing to your Board the jurisdiction of granting or refusing such licenses is so to regulate the filling upon flats by riparian proprietors that the rights of the public, and of adjoining riparian owners, may be preserved. *Gray, C. J., in Attorney-General v. Boston & Lowell R. R.*, 118 Mass. 348, 349; *Attorney-General v. Cambridge*, 119 Mass. 518; *Attorney-General v. Woods*, 108 Mass. 436, 440. A license to fill upon flats is not granted upon any consideration affecting the character of the licensee, or as a personal trust to him, but because your Board, upon consideration of all the circumstances, is of opinion that the acts licensed will not materially interfere with the rights of the public or with adjoining riparian owners. Such a license is in the nature of a regulation of the use of flats by the riparian owner. The statute requires that the extent of the flats to be filled upon must be described by metes and bounds, and that the method of filling must be determined upon beforehand, and a plan filed with the commissioners and recorded in the registry of deeds. The period during which the acts licensed may be done is limited to five years, and is revocable only by the legislature. All these provisions add to the force of the proposition that the rights granted by the license have no necessary connection with the personality of the licensee, but are granted as appurtenant to the ownership of the soil. For these reasons I am of opinion that the license is not to be regarded as a personal trust, but that the rights conferred by it pass with the property, and are not terminated by the death of the licensee or by the transfer of the property.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Authority of town to substitute new notes for notes already issued. — St. 1889, c. 424.

The town of North Brookfield, having issued notes under the authority conferred upon it by St. 1889, c. 424, for the purpose of paying the expenses incurred under said statute in supplying said town with water, has no authority, even with the assent of the Commonwealth, the holder of the said notes, to issue new notes in substitution for those already existing.

FEB. 11, 1897.

Hon. EDWARD P. SHAW, *Treasurer and Receiver-General*.

DEAR SIR: — St. 1889, c. 424, is an act to supply the town of North Brookfield with pure water. Section 5 of said chapter provides that, for the purpose of paying the expenses and liabilities incurred under the act, the town may issue from time to time notes to an amount not exceeding in the aggregate \$100,000. By Sts. 1893, c. 326, this amount is increased to \$150,000. Said section provides for the creation of a sinking fund; but under section 6, instead of establishing a sinking fund the town may "at the time of authorizing said loan, provide for the payment thereof in such annual payments as will in the aggregate extinguish the same within the time prescribed in this act; and when such vote has been passed, the amount required shall without further vote be assessed by the assessors of said town in each year thereafter until the debt incurred by said loan shall be extinguished."

I understand by your letter that the town may desire to substitute for those notes other notes, so that the annual charge upon the town should be less; and your letter requires my opinion as to whether, with the assent of the Commonwealth, which holds said notes, such substitution may be made.

I am of opinion that the town has exhausted the authority to borrow money given it by said act. New notes cannot be issued without vote of the town; and there is no authority for the town to vote to issue such new notes. The town having exercised the authority given by the act to issue its notes, it has thereupon become the duty of the assessors to assess the amounts due upon said notes each year. No different arrangement can be made which will be binding upon the town excepting by authority of the Legislature.

Ordinarily, a debtor and creditor may agree between themselves to postpone payment of a debt, and to substitute new notes, or evidences of indebtedness, in place of those existing; but a town can only issue its notes in pursuance of legislative authority. Its authority in respect to the expenses incurred by the introduction of pure water has been exhausted. Notes to the full amount of

such expenses have been issued, by vote of the town, and the payment of them has been provided for. Only the Legislature, which created, has power to alter the situation.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Authority of savings bank to spend money for bank building. — St. 1894, c. 317, § 21, par. 8.

The provisions of St. 1894, c. 317, § 21, par. 8, authorizing a savings bank to invest five per cent. of its deposits, but not exceeding \$200,000, in a suitable site and building for the transaction of its business, limit the amount which such a bank may spend for such purpose, but do not prohibit it from providing for stores, hall, business offices, etc., in the structure which it is then authorized to erect.

FEB 26, 1897.

HON. STARKES WHITON, *Chairman,*

Board of Savings Bank Commissioners.

DEAR SIR: — I do not think that the St. 1894, c. 317, § 21, par. 8, relating to savings banks, which provides that "five per cent. of the deposits of any such corporation, but not exceeding two hundred thousand dollars, may be invested in the purchase of a suitable site and the erection or preparation of a suitable building for the convenient transaction of its business," is to be construed as so limiting the bank that it may not provide for stores, halls, business offices, etc., in the structure which it is authorized to erect under said statute.

The intent of the statute is to limit the expenditure, not the method of occupancy. In many, if not in most cases, it would be better judgment to construct a building, part of which could be rented.

Yours truly,

HOSEA M. KNOWLTON, *Attorney-General.*

State paupers. — Pest house. — Expense of nursing. — Reimbursement to towns. — St. 1891, c. 153.

A city or town should be reimbursed by the Commonwealth for all reasonable expenses of caring for State paupers sick with dangerous diseases in a pest-house, and the amount of such reimbursement is not limited by the proviso contained in St. 1891, c. 153, to a sum not exceeding five dollars per week.

FEB. 26, 1897.

State Board of Lunacy and Charity.

GENTLEMEN: — Your letter of February 9 requests my opinion as to whether a hospital for small-pox patients, established under

the provisions of Pub. Sts., c. 80, §§ 70–83, is “a hospital maintained for the care of the sick,” in the sense in which those words are used in St. 1891, c. 153. Under the provisions of the sections of the Public Statutes above referred to, a town may establish within its limits “one or more hospitals for the reception of persons having a disease dangerous to the public health.” Provision is made for the conduct and regulation of such hospitals in such way as to prevent the spread of small-pox or other dangerous disease. Section 83 provides that “all reasonable expenses . . . incurred by the board of health of a city or town, in making the provision required by law for a person infected with small-pox or other disease dangerous to public health, shall be paid by the person himself if able, otherwise . . . if he has no settlement, by the Commonwealth.” Chapter 86, relating to State paupers and their removal to the State Almshouse, provides in section 25 that no city or town officer shall “send to the (State) almshouse any person infected with small-pox or other disease dangerous to the public health, or any other sick person whose health would be endangered by removal; but all such persons liable to be maintained by the Commonwealth shall be supported during their sickness by the city or town in which they are taken sick.” Section 26 of the same chapter as it stood in the Public Statutes provided that the expense incurred by maintaining a person under the provisions of section 25 should be reimbursed by the Commonwealth.

Section 26 above referred to was amended by St. 1891, c. 153, by the addition of the following proviso, to wit: “*provided*, that when any person liable to be supported by the Commonwealth shall have received assistance in a hospital maintained for the care of the sick, the entire expense incurred by any city or town for said hospital aid, not to exceed five dollars per week, shall be reimbursed to said city or town by the Commonwealth in the manner herein provided.”

A pest house (as a hospital maintained under Pub. Sts., c. 80, §§ 70–83, is commonly called) is undoubtedly “a hospital maintained for the care of the sick.” But, if it were the intention of the proviso under consideration to modify or limit the provisions in Pub. Sts., c. 80, § 83, that “all reasonable expenses . . . incurred by the board of health in making the provision required by law for a person infected with small-pox” shall be paid by the Commonwealth, the language of the proviso is singularly ill chosen. It limits the expense of five dollars to cases where the person to be supported “shall have received assistance in a hospital maintained for the care of the sick,” and authorizes the reimbursement to the city or town of a sum not exceeding five dollars for the “expense

incurred by any city for said hospital aid." The plain intention of this proviso is that when a person afflicted with a dangerous disease, or whose condition is such that he cannot be removed, is in a hospital, the city or town shall be reimbursed for the hospital charges incurred thereby; but, inasmuch as hospital charges are often considerable, no greater sum than five dollars shall be allowed. The expressions in the proviso, "shall have received assistance in a hospital," and "incurred by any city or town for such hospital aid," plainly refer to hospitals not maintained by the city, but to public or charitable hospitals where a charge is made to the city or town for patients placed therein.

The language of the proviso is not applicable to the case of a pest house, where the city does not incur the expense for "hospital aid," as contemplated in the proviso, but assumes the entire charge and expense of caring for the person infected. The statutes relating to the establishment of pest houses make special and extraordinary provisions for the care and sequestration of persons afflicted with small-pox or other dangerous diseases. They are to be cared for, and sequestered under established regulations from possible contact with the community, the Commonwealth undertaking to pay the entire expense of such care and sequestration in the case of State paupers. The expense of such care and sequestration would ordinarily be very much more than five dollars a week; and the mere cost of maintaining the pest house would be but a small portion of the whole charge for nursing and medical attendance. If the Legislature of 1891 had intended to limit the amount of such expense, apt language would have been employed for the purpose. The language of the proviso is not apt for that purpose; but, upon consideration of the language of the proviso itself, and taking it in connection with the provisions of Pub. Sts. c. 80, it obviously refers to cases where the patient is committed to a hospital not maintained by a town, to be supported there at the expense of the town.

This view is strengthened by consideration of section 75 of Pub. Sts., c. 80, under which, where diseases like the small-pox break out in a town, the board of health therein are obliged "immediately" to provide a hospital for the reception and care of persons so afflicted; and when the condition of patients is such that they cannot be removed, the house in which they are to be sick is to be considered a "hospital," and subject to all the regulations prescribed for pest houses. Having thus imposed so extraordinary and imperative a duty upon the municipality, and practically required every patient to be put in a special and necessarily expensive hospital, and having declared that *all* expenses of pro-

viding for such cases shall be borne by the Commonwealth, in case of State paupers, it is unreasonable to suppose that, by the proviso above quoted, it was intended to relieve the Commonwealth of a great portion of the expenses so directed to be incurred.

I am of opinion, therefore, that a city or town is to be reimbursed for all the reasonable expenses of caring for persons sick with dangerous diseases in a pest house, and is not limited by the proviso of St. 1891, c. 153, to an amount not exceeding five dollars per week.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Insurance company of foreign country. — Evidence of authority of resident manager. — Power to make annual statement.

An attested copy of a document executed by an insurance company of a foreign country, appointing a resident manager in this country, is not the best evidence of such appointment, and in court proceedings would be subject to the limitations relating to the use of secondary evidence.

A duplicate of a document executed by an insurance company of a foreign country, appointing a resident manager in this country, is not a copy, but an original document, and may properly be received by the Insurance Commissioner as evidence of the authority of the person named therein.

In proving by documentary evidence alone the appointment of a resident manager in this country by an insurance company of a foreign country, acting through an executive officer, upon whom authority to make such appointment was conferred by vote of the directors, such vote shall be proved by producing the books of the company containing the record thereof, and an attested copy of the record of such vote would be subject to the limitations relating to the use of secondary evidence.

Under the powers conferred upon the resident manager in this country of the London Assurance by a certain power of attorney, he has power to make the annual statement to the insurance department required by St. 1894, c. 522, § 96.

FEB. 26, 1897.

HON. GEORGE S. MERRILL, *Insurance Commissioner.*

DEAR SIR: — I have your letter of February 1, requesting my opinion upon four questions relating to a power of attorney executed by the London Assurance, conferring upon one William W. Travell authority to carry on and manage a branch office of the said corporation in New York for the purpose of transacting the business of marine insurance. The first question asked is, whether an attested copy of this document should be received by the insurance department as evidence for its own use and for

possible use in the courts that Mr. Travell was duly appointed United States manager for the company.

So far as concerns the question of what your department shall regard as sufficient evidence of the authority of Mr. Travell, it is of no consequence whether the original or a copy is deposited in your office. Mere inspection of the document may be sufficient, if thereby you are satisfied with his authority. But the question of what proof you may require in case his agency be put in issue in court proceedings, should such be instituted against him or the corporation, is a more serious one.

A copy of the paper, however attested, would not be such evidence. Where a power of attorney is contained in a document the instrument itself is the best evidence of that power. To prove the contents of such an instrument in a court of law it would in most instances be necessary to produce it before the court. In certain cases, however, such proof might be had by secondary evidence, as by a copy, but these cases are limited in number and clearly defined. They are: (1) when the original writing is destroyed or lost; (2) when its production is physically impossible, or when at least highly inconvenient, as in the case of inscriptions on walls, surveyors' marks, etc., documents deposited in a foreign country the laws of which do not permit their removal, and records of a judicial court, or entries in any other public books or registers; (3) when the document is in the possession of the adverse party, who refuses, after notice, or in some cases without notice, to produce it; (4) when it is in the hands of a third party who is not compellable by law to produce it, and, being called as a witness with a subpoena *duces tecum*, relies upon his right to withhold it; (5) when the law raises a strong presumption in favor of the existence of the document, — *e.g.*, the appointment of a person to a public office may be proved by showing that he has acted in fact in such a capacity, without showing the written appointment; (6) when the papers are voluminous, and it is only necessary to prove their general results; (7) when the question arises upon the examination of a witness on the *voir dire*, an almost obsolete process. Taylor on Evidence, § 428.

Before such secondary evidence is admitted, the foundation for introducing it must be laid by showing facts sufficient to bring the case within the exceptions above stated.

The question asked must be decided by the rules of common law. There are many statutes of this Commonwealth making what would otherwise be secondary evidence admissible equally with the original of which they are copies. Pub. Sts., c. 106, §

22,—certificates of incorporation; Pub. Sts., c. 169, § 70,—books, papers, etc., in the departments of the Commonwealth; Pub. Sts., c. 73, § 3,—power creating a resident agent of a foreign express company to receive service of process; St. 1894, c. 522, § 78,—instrument appointing the Insurance Commissioner attorney to receive service of process for foreign insurance companies. But there is no statute making admissible a copy of a power executed by a foreign insurance company to its resident manager.

The use of an attested copy of this document in court proceedings would be subject to the limitations named above. It is not the best evidence of the facts to be proved.

The second question is, whether a duplicate of this document from the home office of the company would be a proper paper for the Insurance Commissioner to receive as evidence of the authority of Mr. Travell to act as manager.

A duplicate would not be a copy, but another original document, containing the original evidence of the action of the company, and it would have all the efficacy of the original now in your possession

The third question is, would an attested copy of the records of the company, whereby the directors give authority to an executive officer or some other person to appoint a United States manager, be a necessary document to complete the evidence?

If the fact of the appointment by the company of a United States manager is desired to be proved by documentary evidence alone, it would be necessary to show that any executive officer purporting to make the appointment had power so to do, either under the charter and by-laws of the company, or by special authority conferred upon him by the board of directors, who are presumed to have the usual powers of directors to attend to the active management of the company's affairs. But it would often be more convenient to prove the fact of appointment by showing the exercise of the powers and authority of such office openly, with the consent of the company. If documentary evidence were relied on, the actual record of any vote of the directors empowering an executive officer to appoint a United States manager would be required to be shown by producing the books of the company. An attested copy of the records of the company would be secondary evidence of their contents, and as such would be subject to the limitations mentioned above, if it were desired to be used in court.

The last question asked is, whether, under the powers conferred upon the manager as evidenced by the document above referred to,

he has authority to collect and collate returns for the annual statement of the United States branch of the company to the insurance department, and to make oath to the same.

The annual statement referred to is that required to be made under the provisions of St. 1894, c. 522, § 96, for the purpose of exhibiting its financial condition. The said section provides that "the annual statement of a company of a foreign country shall embrace only its business and condition in the United States, and shall be subscribed and sworn to by its resident manager or principal representative in charge of its American business."

The document referred to above, after reciting that the London Assurance have appointed William W. Travell "to be their manager or general agent for the transaction of the business of marine insurance in the State of New York, and have authorized him to appoint such other agents for the said corporation in the State of New York as he may deem necessary for the purpose of transacting the business of marine insurance in the said State, and . . . the said corporation are desirous of conferring on the said . . . Travell special and further powers," proceeds to authorize the said Travell "to institute, carry on, and manage in New York a branch office of the said corporation to carry on the business of a marine insurance . . . and for the purposes aforesaid in the name of and on behalf of the said corporation . . .", in conformity with directions to do any or all of certain specified acts. These powers are such as are necessary to carry on the business of marine insurance at the company's branch office in New York. In the fifth clause the language used is as follows: "for any of the purposes aforesaid, to sign, or sign, seal and deliver any deeds and instruments, and to do any other acts whatsoever which may be necessary or proper in reference thereto." The filing of the annual statement of the company with the insurance department is an important part of its business. If this duty is neglected, the transaction of any new business by the company is declared unlawful (St. 1894, c. 522, § 96); and the authority of such company may be revoked (§ 82). It is clear that the document referred to was intended to give power broad enough to enable the United States business of the company to be managed by the said Travell. I am of opinion, therefore, that he has power, under the document, to make the return referred to.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Powers Institute of Bernardston. — Children living in one town, attending high school in another. — Tuition expenses. — State reimbursement. St. 1895, c. 212; St. 1894, c. 436.

The Powers Institute in the town of Bernardston is a school conducted according to law under the order and superintendence of the authorities of said town within the meaning of the eighteenth article of amendment of the Constitution of the Commonwealth, and may be approved by the State Board of Education as a high school under the provisions of St. 1895, c. 212, providing for the repayment to towns by the Commonwealth of the expenses for the tuition of scholars attending therein.

MAR. 8, 1897.

FRANK A. HILL, Esq., *Secretary State Board of Education.*

DEAR SIR: — The questions stated in your communications of March 1 and 4 relate to the authority of your Board to approve the Powers Institute in Bernardston as a high school, within the meaning of that term as used in St. 1895, c. 212, § 2. By St. 1894, c. 436, a town in which no high school is maintained shall, under certain conditions, pay the tuition of children living in that town and attending the high school of another town or city. By St. 1895, c. 212, when the valuation of such town does not exceed \$500,000, the expenses of such tuition shall be repaid from the treasury of the Commonwealth, provided (in section 2) that such repayment shall not be made excepting when such high school shall have been approved by the State Board of Education.

I had the honor to advise the Senate in an opinion transmitted March 18, 1896, that it would be unconstitutional for a town to pay the tuition of children living in a town and attending a private academy, either in the same or any other town, for the reason that such payment would be in violation of the provisions of the eighteenth amendment of the Constitution. I understand your question to be whether the Powers Institute is such a private institution, or whether it is "conducted according to law, under the order and superintendence of the authorities of the town." If the latter, then it is such a school as may be approved by the Board of Education, and one to which children may be sent by towns having no high school, at the expense of the town.

For convenience of reference I quote the article of the Constitution in question: "All moneys raised by taxation in the towns and cities for the support of public schools, and all moneys which may be appropriated by the state for the support of common schools, shall be applied to, and expended in, no other schools than those which are conducted according to law, under the order and superintendence of the authorities of the town or city in which

the money is to be expended ; and such money shall never be appropriated to any religious sect for the maintenance, exclusively, of its own school."

The spirit of this amendment is undoubtedly to be drawn from the concluding sentence. It was the intention of the constitutional convention to prevent the appropriation of public moneys to the support, directly or indirectly, of sectarian schools, and to require that schools supported by taxation should be under the control of the authorities of the town. It is not of the essence of the constitutional provision that such schools shall be in all respects identical in name or management with the different grades of public schools established by law.

Upon the facts submitted to me, the Powers Institute, although nominally an academy, and founded and largely supported by private charitable bequests, is, nevertheless, for all purposes in fact a town school. By the will of Mr. Powers the bequest which founded the school was given to the town of Bernardston "to maintain and support a grammar or high school." The legacy was accepted by the town by vote. The money was paid to the authorities of the town, and a part of it was expended for a school building. The organization of the academy was created by vote of the town. It provided for a board of trustees to be elected by the inhabitants of the town, and who were required to make annual report to the town. Under the original vote of the town it was provided that a majority of the trustees should be chosen from the inhabitants of adjoining towns ; although as I am informed, no trustees have in fact been chosen excepting inhabitants of Bernardston. Whether this fact would be important or not is not now of consequence, as I am informed by your second letter that a vote has been passed providing that the trustees shall all be chosen from the inhabitants of Bernardston. I am of opinion, upon these facts, that the Powers Institute is a school "conducted according to law, under the order and superintendence of the authorities of the town" of Bernardston, and as such is a high school within the meaning of the statutes relating to the payment of tuition by towns for scholars attending therein.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Use of public property for sectarian religious purposes. — Effect of proposed amendment to the Constitution.

The proposed article of amendment to the Constitution, set forth in House Document No. 428 of 1897, prohibiting sectarian legislation and the support of sectarian institutions from public funds, would prevent cities or towns from allowing a school-house or school-houses therein to be used from time to time for the purpose of religious worship by religious sects or denominations, even if the permission to use the same for the said purpose were granted without discrimination to the various different religious denominations and sects applying therefor.

APRIL 2, 1897.

To the Honorable House of Representatives.

I have the honor to acknowledge the receipt of a copy of an order of the House of Representatives, adopted March 11, 1897, requesting the opinion of the Attorney-General in writing upon the question "whether the proposed article of amendment to the Constitution, set forth in House Document number four hundred and twenty-eight of the present session, would prevent cities or towns, or the authorities of cities or towns, from allowing a school-house or school-houses therein to be used from time to time for the purposes of religious worship, provided the permission to use the same for said purpose were granted without discrimination to the various different religious denominations and sects applying therefor."

Although the question submitted, in terms, relates to the use of a school-house "for purposes of religious worship," I assume it is intended to be limited to the right of such use by religious denominations and sects. I do not understand that I am called upon to consider whether the use of a school-house for religious worship not conducted or controlled by any religious denomination or sect would be forbidden by the proposed amendment, but whether the amendment prohibits the use of public property for sectarian religious purposes, even when such use is granted indiscriminately to all sects and denominations applying therefor.

The plain purpose of the proposed amendment is to prevent the use of public property for sectarian religious purposes. Rejecting words which have no reference to the question submitted, the proposed amendment provides, specifically, that no city or town shall authorize its property to be used for the purpose of aiding in any manner any church, religious denomination or religious society which is under sectarian control. This language is broad enough to include the use of a public building as a place of worship by a religious sect. Such a use would be aiding a religious organization for religious services, for a church society or organization

cannot well be conducted without a place provided for such a purpose. To provide a place of worship for a religious sect is to aid it materially.

The question submitted supposes a case where public property is granted without discrimination to the various different religious denominations and sects applying therefor. The proposed amendment, however, is not directed against discrimination in favor of one sect as against any particular sect, but is intended to prevent any sectarian religious use whatever of public property. The use of such property by all sects who apply therefor would be as clearly in violation of the spirit of the amendment as would be the exclusive use by any particular sect.

Replying, therefore, specifically to the question submitted as I understand it to be intended, I am of opinion that the proposed article of amendment would prevent cities or towns from allowing a school-house or school-houses therein to be used from time to time for the purpose of religious worship by religious sects or denominations, even if the permission to use the same for said purpose were granted without discrimination to the various different religious denominations and sects applying therefor.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Fire Insurance. — Limitations as to business of. — Insurance against loss by explosion. — Slips or riders attached to policies.

A fire insurance company may not add to its policies a slip or rider containing an agreement that in consideration of the payment of an additional premium the policies shall cover loss or damage by explosion to the property thereby insured, whether fire ensues or not.

APRIL 3, 1897.

HON. GEORGE S. MERRILL, *Insurance Commissioner*.

DEAR SIR: — Your letter of March 15 submits the following question. Certain insurance companies are proceeding to add to the standard form of policy provided by the Massachusetts statutes a slip or rider, a copy of which is contained in your letter, by which it is agreed in substance that in consideration of an additional premium the policy shall cover "loss or damage by explosion to the property hereby insured, whether fire ensues or not;" may such a slip or rider be lawfully attached to such fire policies?

The Massachusetts insurance act (St. 1894, c. 522) provides in section 60 that "no fire insurance companies shall issue fire insurance policies on property in this Commonwealth, other than

those of the standard form herein set forth," except in certain cases stated in the seven following clauses. Of these, clause 7 provides that "a company may write upon the margin or across the face of a policy, or write or print in type not smaller than long primer, upon separate slips or riders to be attached thereto, provisions adding to or modifying those contained in the standard form . . ."

It is apparent that these regulations are meant to control merely the form of the contract of fire insurance, not the substance, and to protect the public from becoming bound by stipulations in these contracts difficult to discover, in the absence of such regulations, except by careful examination, and the existence of which would often escape detection. Such stipulations, if inserted in the contract of insurance in the manner provided by clause 7, above quoted, would at once attract the attention of persons desiring to take out policies. It cannot be said, however, that section 60, above quoted, was intended to limit or define the contracts which fire insurance companies may make, or to prescribe that no terms inconsistent with those contained in the standard form of policy should be incorporated in contracts of insurance made by such companies. If this were the meaning of the section, it would be impossible to give any effect to the seventh clause, allowing additions or modifications to be made to the provisions contained in the standard form. Whatever limitations fire insurance companies are subject to, so far as concerns the kind of business in which they are allowed to engage and the substance of the contracts which they make, must arise from the terms of their charters and the provisions of the statutes. Notwithstanding the fact, therefore, that the standard form of policy contains the clause that the amount insured against is "not to include loss or damage caused by explosions of any kind unless fire ensues, and then to include that caused by fire only," this fact is not to be taken as determining the present question, although it may have some bearing upon it.

St. 1894, c. 522, § 3, as amended by St. 1897, c. 66, provides that "it shall be unlawful for any company to make any contract of insurance upon or concerning any property . . . in this Commonwealth, or with any resident thereof, or for any person as insurance agent or insurance broker to make, negotiate, solicit, or in any manner aid in the transaction of such insurance, unless and except as authorized under the provisions of this act . . ."

It is furthermore provided by St. 1894, c. 522, § 29, which as finally amended appears in St. 1896, 447, § 1, that insurance companies may be formed as provided in the following section for any

one of certain purposes enumerated in the nine following clauses. Of these, the first reads as follows: "To insure against loss or damage to property by fire, lightning or tempest on land, upon the stock or mutual plan." Section 30 of St. 1894, c. 522, prescribes the procedure for organizing such a corporation; and section 31 of the same chapter, as finally amended by St. 1896, c. 447, § 2, provides that "no corporation so formed shall transact any other business than that specified in its charter and articles of association."

The slip or rider in question purports to incorporate into a contract of fire insurance a clause insuring property against "loss or damage by explosion, . . . whether fire ensues or not." It is nowhere provided in the statutes of this Commonwealth that such a contract of insurance may be made. Loss or damage caused by explosion of steam boilers may be insured against (St. 1896, c. 447); also loss caused by accident other than by fire to apparatus used for extinguishing fires, among which causes of damage explosion might and probably would be included. But insurance companies can be organized only for *any one* of certain purposes defined by law; they cannot combine the business of several kinds of insurance. St. 1894, c. 522, § 29. It is clear, therefore, that a fire insurance company must confine itself strictly to the business purposes set forth in its charter, viz., insurance against loss or damage by fire, and may not go outside of this limit in issuing its policies insuring against loss by explosion with out violating the provisions of St. 1894, c. 522, § 31, as amended by St. 1896, c. 447, § 2. I am of opinion, therefore, that fire insurance companies may not add to their policies slips like that above mentioned.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Savings banks. — Investments authorized by law. — First mortgage of real estate. — Meaning of phrase in statute. — Bonds secured by mortgage on real estate executed to trustee for benefit of bondholders.

A savings bank may not purchase bonds which are a portion of a larger number secured by a first mortgage of real estate executed by the obligor to a third person as trustee for the benefit of bondholders.

APRIL 8, 1897.

HON STARKES WHITON,

Chairman Board of Savings Bank Commissioners.

DEAR SIR: — Your letter of the 17th ult. submits the following question, to wit: "The owners of a tract of land with buildings

thereon in Boston, propose to mortgage the premises to a trust company as trustee to secure an issue of bonds made by the owners of the property amounting in the whole to less than 60 per cent. of the value of the property. Is it lawful for a savings bank to invest in some of these bonds?"

St. 1894, c. 317, § 21, provides that "Deposits and the income derived therefrom shall be invested only as follows: First. On first mortgages of real estate, situated in this Commonwealth, to an amount not to exceed 60 per cent." The question submitted, therefore, is, whether the purchase by a savings bank of bonds which are secured by a first mortgage of real estate of the obligor, executed to a trust company as trustee for the security of the bondholders, is a loan "on a first mortgage of real estate," within the meaning of the section quoted.

The restrictions as to the investments of savings bank deposits, so far as they relate to mortgage loans, were first enacted in the form in which they now appear in St. 1876, c. 203, when mortgages of real estate to trustees to secure bonds issued by the owners thereof were comparatively unknown. It is very probable that the question of investments by savings banks in such bonds was not considered by the Legislature at that time. It does not follow, however, even if such investments were not known when the law was enacted, that its language may not be broad enough to include loans of the character in question. It not infrequently happens that statutes enacted in view of existing facts are found to be comprehensive of new conditions as they arise in the growth of business. The question submitted by your letter, therefore, requires me to consider whether a form of investment which may be assumed not to have been within the contemplation of the Legislature when the provisions now in force were enacted, is included within the intent and meaning of such provisions. The question is one of importance, for the increase in the number of great business enterprises has made it frequently necessary to resort to the form of bonds in question for the purpose of negotiating large loans. Many enterprises require the use of more capital than can be supplied by any one individual or corporation, and by making a mortgage to a trustee to secure bonds, and then selling the bonds indiscriminately, larger loans can be floated than would be practicable under a mortgage made directly to the person loaning the money.

I am of opinion, however, that the purchase of bonds by a savings bank, which are a portion of a larger number secured by a mortgage given by the obligor to a third person as trustee for the benefit of bondholders, is not a "loan upon mortgage," within the

meaning of the statutes relating to savings banks. Those statutes deal with various classes of loans, and the language employed is that used by business men in commercial transactions. In certain cases loans may be made upon bonds or notes not secured by a mortgage; upon mortgage bonds; upon notes secured by collateral; upon personal notes; and upon mortgages of real estate. A bond of the character in question would not ordinarily be termed a mortgage, but a bond; and the holder thereof would not be a mortgagee, but a bondholder. It is in this sense that the language of the section quoted is to be taken. "Loans upon first mortgages of real estate," as that expression is used in the statute, are loans made to an individual or a corporation upon the security of a mortgage given by the borrower to the savings bank. Certain rights attach to the holder of a mortgage which do not appertain to the holder of a bond secured by a mortgage in the hands of a trustee. It was, in my opinion, the intention of the statute to authorize savings banks to loan upon mortgages only when the full and unrestricted rights of mortgagees are conferred upon the bank, to the end that the entire control and custody should be in the hands of the bank.

But in the case of the purchase of bonds this would not be so. For example, in the particular instance upon which the question arises, in which a copy of the mortgage and declaration of trust have been submitted to me, the trustee has the discretion to foreclose or not, as he deems best. A bondholder cannot act except in concert with a certain percentage of the bondholders. The trustee, before foreclosing, may require reasonable indemnity from the bondholders. The trustee has a prior lien upon the property for his charges, and may act by agents and shall not be held responsible for the negligence or wrong-doing of such as may be selected with due care. It is further provided that where doubts arise as to the authority of the trustee the holders of a majority of the outstanding bonds may instruct the trustee.

These provisions and limitations are certainly not equivalent to the absolute control conferred by a mortgage upon a mortgagee. The holders of bonds so secured, as was stated by Mr. Justice Morton in *Knight v. Boston*, 159 Mass. 555, "cannot release, assign or foreclose the mortgage, nor do any of the other things that mortgagees may do. They are bondholders, and not mortgagees. The bonds do not constitute a loan on mortgage by the petitioners, in the ordinary acceptance of those words." The quotation, it is true, is from a dissenting opinion, but the majority opinion in the case proceeds upon grounds which clearly distinguish

it from the present question, and to which I will hereafter call attention.

The savings bank statute looks to the absolute protection of depositors in savings banks, and doubts as to the meaning of the language used are, when practicable, to be resolved in favor of the depositors. When a savings bank loans money and takes a mortgage, it has the right of release, assignment and foreclosure, limited only by the conditions of the mortgage. It may also purchase the property at the foreclosure sale (St. 1894, c. 317, § 21, cl. 9). It has immediate, absolute, and practically unlimited, right of action whenever necessary to protect its interests. It was this form of loan in which the Legislature intended savings banks might invest 60 per cent. of the money of their depositors. The purchase of a bond, although secured by a mortgage of real estate, the holding of which gives only an equitable interest in the mortgage, and the right only upon certain conditions to call upon the mortgagee to act for the protection of the bondholders, is not an equivalent security, as matter of law, nor necessarily so in fact. In my opinion, it is not within the intent and scope of the provision in question.

I am aware that in the case of *Knight v. Boston*, above cited, it was held by a majority of the court that for the purposes of taxation such bonds were to be regarded as loans upon mortgage, and consequently to be exempt from taxation. This decision, however, proceeds upon the ground that the statutes exempting loans upon mortgages from taxation were enacted for the purpose of preventing double taxation. As the law stood before the exemption was made, the real estate was taxed to the owner, and the mortgage loan to the mortgagee. The result of this was that in many cases the same property was twice taxed. It was for this reason that loans upon mortgages were by statute exempted from taxation. The reason of this exemption, however, would apply with equal force to loans made upon bonds secured by a mortgage to a trustee.

The decision, therefore, cannot be regarded as authority, for the contention that for the purposes of investment of deposits by savings banks such bonds are to be regarded as loans upon mortgage of real estate. On the contrary, as I have attempted to show, the purpose of the limitations provided for saving bank investments clearly point to the opposite conclusion.

Whether, as is suggested in the able brief submitted by counsel upon the subject, the bonds in question would be a safe and prudent investment for savings banks, and would have practically all

the safeguards which attach to mortgage loans, is for the consideration of the Legislature rather than for your Board. If, as is stated, such forms of loans are becoming more frequent, and are a desirable investment for savings banks, it may be that the Legislature will authorize savings banks to purchase them. But the question I am called upon to consider is whether they are included within the plain meaning and intent of the statutes now in force. For the reasons above stated I am of opinion that they are not.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

Support of Law Library Association. — Fees of clerks of courts. — Naturalization fees. — Worcester County Law Library Association.

The county treasurer of Worcester County may not pay to the County Law Library Association either the fees received from clerks of courts or those received in naturalization cases, but he is authorized to pay, on account of county law libraries, only a sum not exceeding two thousand dollars, the amount named in Res 1897, c. 40.

MAY 12, 1897.

CHARLES R. PRESCOTT, Esq., *Controller of County Accounts*.

DEAR SIR : — The question submitted in your letter of April 26 relates to the construction of certain statutes and resolves of the Commonwealth which are apparently inconsistent, unless the earlier statutes are to be regarded as repealed by the later statutes.

Under the provisions of Pub. Sts., c. 40, § 6, as amended by St. 1882, c. 246, county treasurers were required annually to pay to law library associations in their respective counties for the maintenance of law libraries, all money paid into the treasury during the year by clerks of courts, to an amount not exceeding two thousand dollars in any one year, and also such further sums as the county commissioners might deem necessary and proper. It was further provided by St. 1885, c. 345, § 6, that all fees received by clerks of courts in the Commonwealth in naturalization cases should be paid to the county treasurers, to be paid by them in turn to the treasurers of county law libraries, which sums were stated to be "in addition to the sums which said associations are now entitled to receive by law." St. 1897, c. 153, after providing that the expenditure of money by counties shall be authorized by the General Court by appropriation, annual or special, declares in section 9 that "no county expenditure shall be made, nor liability incurred, nor bill paid for any purpose, in excess of

the amount appropriated therefor, except as hereinafter provided." Under the resolve granting a county tax for the county of Worcester (Res. 1897, c. 40) there is appropriated "for law libraries a sum not exceeding two thousand dollars."

The question in your letter is, whether the county treasurer should pay to the Law Library Association the fees received from clerks of courts, including naturalization fees, which in the county of Worcester exceeds the sum of two thousand dollars; or whether the amount to be paid over to the Law Library Association is limited to the sum of two thousand dollars appropriated by the resolve.

The law libraries in the several counties substantially belong to and are maintained by such counties. St. 1842, c. 94, was the first act in relation to law library associations. Under this act the practising attorneys in the several counties were constituted corporations to hold and manage the law libraries belonging to the counties, and the act provided a method of organizing such corporation within a certain time, which was extended by St. 1844, c. 157. It was not until St. 1856, c. 71, that any express provision was made for the maintenance and enlargement of such libraries. That act authorized the county commissioners to pay from the county treasuries to the treasurers of the law library associations for their maintenance such sums as they might deem necessary and proper, not exceeding the amount paid into such treasuries by clerks of courts. St. 1859, c. 172, required the county treasurers to pay on January 1 of each year to the treasurers of the library associations one-quarter of the amount received from the clerks of the courts during the preceding year, not exceeding one thousand dollars; but this act expressly declared that it should not be construed to prevent county commissioners from authorizing other payments from the county treasuries under St. 1856, c. 71. No change was made in the law relating to this subject in the General Statutes. Gen. Sts., c. 33, § 6. By St. 1863, c. 215, the whole amount received by county treasurers from clerks of courts was to be paid to the law libraries up to the amount of four hundred dollars, and one-quarter of the surplus in addition, the whole amount paid not to exceed one thousand dollars. St. 1874, c. 156, repealed St. 1863, c. 215, and provided that the law libraries should receive the whole amount received from the clerks of courts up to the amount of one thousand dollars, and one-quarter of the surplus in addition, the whole amount not to exceed two thousand dollars. St. 1881, c. 89, gave to the law library associations all sums paid to county treas-

urers by clerks of courts, not exceeding fifteen hundred dollars, and authorized the payment of such further sums as the county commissioners might deem necessary and proper. In this form the statute appears in the Public Statutes (Pub. Sts. c. 40, § 6). The only other changes in the statutes relating to this subject have been quoted above.

During the time covered by the statutes cited relating to law library associations, there was no definite policy of legislative control over county finances. The amount to be expended for different purposes rested largely in the discretion of the county commissioners. But, by St. 1895, c. 482, the policy was adopted of bringing the management of the finances of the counties within the control of the Legislature. This policy has been extended by later statutes, to wit: St. 1896, c. 357, and St. 1897, c. 153. By St. 1895, c. 482, it was provided that the expenditure of money by the several counties should be authorized annually by law, that the purposes for which such expenditure might be made should be specified in detail, and that no expenditure for any purpose should be made in excess of the amount specified except as therein provided. The act allowed the county commissioners, when they thought it proper, to spend money in excess of the amount appropriated, by permitting them to transfer from one appropriation to another, or to make the expenditure out of any unappropriated money in the treasury; but in all such cases the commissioners were obliged to cause the reasons for such transfer or expenditure to be placed upon their records. The commissioners by the said act were further authorized to incur debts, after the close of the financial year, and before the making of the next annual appropriation by the Legislature, to an amount not exceeding the debts incurred in the previous year for the same period and purpose.

The next statute relating to this subject—St. 1896, c. 357, which, though it expressly repealed St. 1895, re-enacted its essential provisions—still further restricted the power of county commissioners. By this act the expenditure of money by counties in excess of the amounts appropriated, instead of being within the discretion of the county commissioners, was authorized only for certain well-defined purposes. St. 1896 was followed by St. 1897, c. 153. This act provides that the county treasurers of each county, except Suffolk, shall annually publish a report of county receipts and expenses for the previous year, in detail, which shall contain a table showing the appropriation made by the Legislature for each specific object, the amount expended out of each appro-

priation, the unexpended balance of each such appropriation, and, if payments have exceeded the appropriation, the amount of the excess. It further provides that the county commissioners shall annually prepare estimates of county receipts and expenditures for the next year, which are to be reported to the Legislature. By section 7 the expenditure of money for the several counties, except Suffolk, is to be authorized by the Legislature by appropriations. The appropriations are to be of two kinds, annual and special. A separate appropriation is to be made for each head of expenditure.

By section 8 it is provided that the amount to be levied as the county tax shall be authorized annually by the Legislature, and shall be computed by adding together the amounts of the annual and of the new special appropriations, if any (so far as the money therefor was to be raised by taxation, and not by borrowing), and then, by deducting "so much of the probable receipts from all sources, except loans, and of the unappropriated balance in the county treasury at the closing of the treasurer's books for the previous financial year, as may be deemed by the General Court advisable."

Section 9 is as follows: "No county expenditure shall be made nor liability incurred, nor bill paid for any purpose, in excess of the amount appropriated therefor, except as hereinafter provided."

Section 10 authorizes the making of any expenditure required by law in excess of the appropriation out of any money in the treasury; and section 11 provides for the payment of bills to a certain amount, incurred after the close of the financial year, and before the making of the regular annual appropriations by the Legislature.

I am of opinion that the statutes last referred to, to wit, those of 1895, 1896 and 1897, must be taken to have repealed all provisions in relation to county expenditures inconsistent therewith. It follows that the provisions of the earlier statutes, which required the payment by the county treasurers to law library associations of fees received from clerks of courts, including naturalization fees, are no longer in force. They were a part of the system of legislation which prevailed at the time such laws were enacted, and under which the control of the expenditure of money was vested in the county commissioners with certain limitations, of which the acts in question were an instance, all of which are superseded by the Sts. of 1895, 1896 and 1897. The policy of county expenditures has been radically changed. The Legislature has undertaken to limit by annual appropriation the amount which may be expended by

counties for any specific purpose. The method of computing the amount to be levied annually as the county tax illustrates this change. Such computations are made substantially by taking the difference between the amounts appropriated and so much of the probable receipts, together with the unappropriated balance in the treasury, as the Legislature shall deem advisable. The receipts referred to are to be "from all sources." St. 1897, c. 153, § 8. No exception is made of receipts from clerks of courts or receipts on account of naturalization fees, and no such exception is intended. The purpose of the Legislature to define the sums to be expended for all purposes, including law library associations, is clearly manifest.

Your question relates specifically to the resolve (Res. 1897, c. 40) granting a tax for Worcester County. By that resolve certain sums are appropriated for the expenses of the county of Worcester for 1897, among which is an item of "a sum not exceeding two thousand dollars for law libraries;" and the county commissioners of that county are authorized to levy a certain sum as county tax, to be expended, as the resolve says, "together with the cash balance on hand and the receipts from other sources, for the above purposes." This resolve is in conformity with existing statutes. All receipts, from whatever source, including, of course, the fees of clerks of courts and naturalization fees, together with the amount raised as county tax, are to be expended for the purposes specified in the resolve, and the amount to be expended is clearly limited by the terms of the resolve. It is not to be presumed, and the statutes clearly forbid such an assumption, that an implied exception was made in favor of the receipts from clerks of courts, and in naturalization cases, which under the former statutes were to be paid to law library associations.

I am of opinion, therefore, that, in accordance with the provisions of St. 1897, c. 153, § 9, the county treasurer of Worcester County may not pay to the County Law Library Association either the fees received from the clerks of courts or those received in naturalization cases, but that he is authorized to pay on account of county law libraries only a sum not exceeding the amount named in Res. 1897, c. 40, to wit, two thousand dollars.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Persons employed to put probate records and files in order. — Mode of payment. — St. 1891, c. 225.

Persons employed to put probate records and files in order, pursuant to the provisions of St. 1891, c. 225, should be paid for their services upon their vouchers and directly from the county treasury.

MAY 13, 1897.

CHARLES R. PRESCOTT, Esq., *Controller of County Accounts.*

DEAR SIR: — St. 1891, c. 225, provides that the county commissioners in each county are authorized to cause the files and records of the probate court therein to be rearranged, indexed and docketed, dockets worn or defaced to be renewed, and the indexes to be consolidated, under the direction and supervision of the registers of said court, when in the judgment of said commissioners public convenience demands it.

Action having been taken under this statute in certain counties the question arises whether the persons so employed are to be paid by the register from funds supplied to him for that purpose by the treasurer, or by the county treasurer.

It is claimed that, inasmuch as clerks employed under statutes authorizing registers to employ extra clerical assistance in the performance of their duties are paid by the registers, persons employed under this statute should follow the same rule and be placed on the register's pay roll. The analogy, however, is not good. The statute authorizing extra clerical assistance for registers, like Pub. Sts., c. 158, § 24, St. 1887, c. 39, and St. 1889, c. 209, are intended to provide for clerical assistance to the registers in the performance of the duties imposed upon them by the statutes defining such duties. The question whether such persons should be paid by the registers in the first instance, or by the county treasurer, is not raised and need not be considered. But the work provided for by the statute of 1891, above quoted, is no part of the duty of the register as prescribed by Pub. Sts., c. 158, or by any other statute. It is no part of his duties to cause the files and records to be rearranged, or to have worn dockets renewed, or indexes consolidated. It is special work which the Legislature has seen fit to authorize to be done under the direction of the county commissioners. Although the work is done under the direction and supervision of the register, it is still done under the employment of the county commissioners, and is to be paid as other expenses incurred by the county commissioners are paid, to wit, from the county treasury to the persons employed to do the work, and upon their vouchers.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Authority to solemnize marriages. — Clergyman or rabbi. — Place where ceremony may be performed. — St. 1894, c. 409, § 5.

A clergyman or rabbi, duly authorized as such to solemnize a marriage in this Commonwealth, may perform the marriage ceremony anywhere within the Commonwealth, regardless of the place of his residence or of that of the contracting parties.

MAY 19, 1897.

HON. WILLIAM M. OLIN, *Secretary of the Commonwealth.*

DEAR SIR: — The question upon which you desire the opinion of the Attorney-General is as to the construction of St. 1894, c. 409, § 5.

Pub. Sts., c. 145, § 22, provides that "every marriage shall be solemnized in the city or town in which the person solemnizing it resides, or in which one or both of the persons to be married reside." The statute in question (St. 1894, c. 409, § 5) provides that "any clergyman or rabbi duly authorized to solemnize a marriage in this Commonwealth may perform the ceremony anywhere within the same." The question you suggest is, whether the latter statute authorizes such a clergyman or rabbi to perform the marriage ceremony anywhere within the Commonwealth, without regard to the place of residence of himself or either of the persons to be married.

If the question be answered in the negative, then it is not difficult to see that no change has been made in pre-existing laws by St. 1894, c. 409, § 5; and the section in question means nothing whatever.

Such a construction is not to be favored. Statutes are not to be construed, unless the terms plainly require such a construction, so as to render their provisions absurd or meaningless. This is especially true in regard to remedial statutes, like this in relation to marriages. It is the policy of our legislation to favor marriages rather than to hamper them by limitations and restrictions. This principle is carried so far that a marriage ceremony performed by a person whom the parties supposed to be authorized to solemnize marriages shall be regarded as valid, although the magistrate had no jurisdiction in fact. The regulations relating to contracting and solemnization of marriages are, for the most part, to be construed, not as conditions precedent to the validity of the marriage ceremony, but rather as penal statutes affecting the officials concerned in such marriages. It is the policy of the law to make it easy for persons to get married, and to confirm and establish a marriage, however contracted, if in good faith, rather than to throw doubt upon it.

The statute in question is to be taken as intending to further this policy. Literally construed, it authorizes a clergyman or rabbi

to perform marriages anywhere within the Commonwealth, regardless of the residence of the contracting parties. Before the passage of the statute a clergyman duly authorized to solemnize marriages could perform the ceremony in the place of residence of the parties or either of them. This statute must be taken to have given him larger license, and to authorize him to perform the duties of his office wherever he may be found within the Commonwealth. Any other construction leaves the law precisely as it existed before the statute was enacted.

The act applies, of course, only to clergymen authorized to solemnize marriages; that is, to a minister of the gospel, ordained according to the usages of his denomination, residing in the Commonwealth and continuing to perform the functions of his office; and to a duly licensed rabbi of an Israelitish congregation, who has filed with the clerk of the town or city where he resides a certificate relating to his official position, and a certificate of the establishment of the synagogue of which he is rabbi, and the term of his engagement, as required by St. 1896, c. 806.

I am of opinion, therefore, that St. 1894, c. 409, § 5, is to be construed as authorizing a clergyman or rabbi, duly authorized to solemnize a marriage in this Commonwealth, ordained according to the usages of his denomination, who resides in the Commonwealth and continues to perform the functions of his office, to perform the marriage ceremony anywhere within the Commonwealth, regardless of the place of his own residence or of that of the contracting parties.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Expense of metropolitan sewerage system. — Assessment upon cities and towns. — Right to assess, for current year, amounts required in that and previous years.

The amount which should have been assessed in 1896 upon the cities and towns included in the metropolitan sewerage district on account of the expenses of the metropolitan sewerage system was not assessed in that year, because the commission appointed according to law to apportion the amount of such assessments for the five years beginning in 1896 did not report until too late for such assessment to be made.

It is both the right and the duty of the Auditor of the Commonwealth to assess upon the cities and towns included in the metropolitan sewerage district, for the year 1897, the whole amount of the assessments required for both the years 1896 and 1897.

MAY 20, 1897.

HON. JOHN W. KIMBALL, *Auditor.*

DEAR SIR: — In your letter of May 13, you state that the amount which should have been assessed upon the towns in the district on

account of the metropolitan sewerage system for 1896 was \$307,000; that the commission appointed under the provisions of St. 1889, c. 439, § 14, to apportion the amount of said assessment for the five years beginning in 1896, did not report until too late to assess the towns during that year, and that consequently no assessment was made in that year. The question submitted by your letter is, whether you have the right now to assess upon said towns the amount of the assessment for 1896 and 1897, both to be paid this year.

The general scheme of metropolitan sewerage provides for the construction of a system of sewers by a commission acting under the authority of the Commonwealth, and whose expenses and disbursements are to be paid out of the treasury of the Commonwealth from the proceeds of loans made therefor. Provision is made for a sinking fund sufficient to take care of the loans when they mature. Eventually the whole expense is to be borne by the cities and towns included in the system, in the following manner: the amount of money required each year to meet the interest charges, the requirements of the sinking fund, and the expenses of maintenance, are to be assessed upon the cities and towns within the district served. This assessment is to be apportioned by a commission appointed every five years by the governor and council, to determine the amount of the apportionment for the succeeding five years. The report of this commission when accepted by the court is binding upon all parties.

Under section 13 of the act quoted a commission was appointed to assess the expenses for the first five years. The report of this commission having been accepted by the court, assessments were made for this five years and collected from the several cities and towns.

Section 14 of the same act provides that before the expiration of said term of five years another commission shall be appointed to make the apportionment for the next period of five years: which apportionment is in like manner binding upon all parties. But inasmuch as this commission failed to make its report seasonably, no assessment could be collected during the year 1896.

Assuming that it is constitutional to collect the expenses of the sewerage system from the cities and towns within the district, I do not think that it is unlawful to collect from such cities and towns the amount required each year, even if by reason of circumstances not within the control of the treasurer it becomes necessary to collect assessments for two years in one year. The purpose of the act is to impose all the expenses of the system upon the cities and towns within the district. The charges are so dis-

tributed as to be annual, but there is no express provision in the statute that the assessments are necessarily to be annual. It is, of course, the duty of the treasurer to make the assessments as soon as he may lawfully do so; and to compute the amount required for a given year, together with the deficiency in the assessment of the previous year, and to make his assessment in accordance with the apportionment fixed by the commission. The fact that he was prevented from doing this in the year 1896 does not relieve the cities and towns in the district from the obligation to pay the assessment due for the year 1896. They are charged with no additional burden if the amount which should have been assessed in 1896 is added to the amount to be assessed for 1897, and both assessments collected together. The law is not to be construed so that the burden of any year shall for any reason fall upon the Commonwealth. The towns and cities under the act owe the Commonwealth the expenses incurred under the scheme of the act for the year 1896. The fact that you were unable to collect the tax for that year does not discharge the debt.

Whether the Legislature shall deem it equitable to require payment of the expenses of two years in one year is not for your consideration. If no provision is made for the relief of the towns, I am of opinion that it is your duty to assess for the current year the whole amount required both for 1896 and 1897, and that you may lawfully do so.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Constitutionality of bill (Senate Bill No. 188 of 1897) — Brigadiers-general. — Term of office.

Senate Bill No. 188 of 1897, entitled "An act relative to the term of office of brigadiers-general in the militia," is not in violation of any provision of the Constitution of Massachusetts or of the United States.

MAY 26, 1897.

To His Excellency ROGER WOLCOTT, *Governor*.

DEAR SIR:—In response to your verbal request I have examined the bill entitled "An Act relative to the term of office of brigadiers-general in the militia" (Senate Bill No. 188), upon the question of its constitutionality.

It has been suggested that the bill is unconstitutional for the reason that it is in violation of the prerogatives of the commander-in-chief, who, it is claimed, has the exclusive right under the constitution of discharge of officers of the militia.

In my opinion, this objection is not well taken.

The office of brigadier is recognized in the Constitution of Massachusetts. Chapter II, sec. I, art. X, provides for the manner of election of brigadiers; and a subsequent paragraph in the same article further provides that, having been elected and commissioned, they shall not be removed from office but by the address of both houses to the governor, or by fair trial and court martial. This portion of the article relating to removal, however, was repealed by article IV of the amendments, which provides that "all officers commissioned to command in the militia may be removed from office in such manner as the legislature may, by law, prescribe." Conceding that the words in the amendment "by law" are to be interpreted as limiting the Legislature to general laws upon the subject, and not as authorizing special acts of removal directed against individuals, I cannot yet interpret the amendment otherwise than as authorizing the Legislature to make such general laws relating to the removal of officers of the militia as in its wisdom it deems expedient. The amendment confers the power of removal upon the Legislature, to be exercised in such manner as it may provide.

I am aware that by chapter II, sec. I, art. VII, of the Constitution the governor is made commander-in-chief of the militia, with all the powers and duties incident thereto. If this provision stood alone, it might be construed as giving the governor the right of removal of officers of the militia. But to hold that no officer of the militia can be removed excepting by act of the governor, is to deny any meaning or effect to the amendment of the constitution above quoted. The plain intent of the amendment was to confer upon the Legislature the right to provide for removal of officers of the militia. This may be done by a general law fixing a time limit, by a general law retiring officers at any given time or age, or in such manner as the Legislature may prescribe. It is well settled that the Legislature has the power to shorten the term of office of any officer the tenure of whose office is not fixed by the constitution. *Taft v. Adams*, 3 Gray 126.

The bill in question provides, substantially, that all brigadiers, who, on the first day of August, 1897, shall have held their positions for seven years or more, shall be placed on the retired list on that day. The bill is general in its terms, and applies to all of a class of officers created by the Constitution. The fact that there are but two brigadiers in commission, and that both of them happen to have been in commission for more than seven years, does not make the bill special in its character. Special legislation is that which operates to deprive individuals specifically of their rights, privileges and immunities, discriminating between them

and others in the same situation. Legislation which applies equally to all of a class is not made special by the fact that the number in the class is limited.

It has further been suggested that under St. 1893, c. 367, § 63, a method of discharge was provided, and that this bill is in violation of the provisions of that act. It scarcely need be said, in reply to this objection, that, in so far as the bill in question is inconsistent with the provisions of the statute of 1893, it operates as a repeal of that statute.

The bill in question does not differ essentially from St. 1876, c. 204, § 3, by which all the general and field officers were removed from office. No serious question was ever made of the constitutionality of this act. Moreover, it was discussed in an opinion of the Justices of the Supreme Judicial Court, given to the Governor and Council and printed in 132 Mass., 600. The section discharging the line officers was referred to without criticism.

It is further suggested that the bill is in violation of article I, sec. 9 of the Constitution of the United States, providing that no bill of attainder shall be passed; and also of article XII of the Declaration of Rights, providing that no subject shall be "deprived of his property, immunities or privileges, etc., but by the judgment of his peers or the law of the land."

It is claimed that the bill is in effect judgment passed upon the present brigadiers-general, convicting them of inefficiency, and removing them from office therefor. If this were so, it would undoubtedly be in conflict, for that reason, both with the Constitution of the United States and the Constitution of Massachusetts. It may well be added that the Legislature could make charges against an officer, try him therefor, and punish him by removing him from office and making him ineligible for re-election.

But this objection takes into account rather the causes which may have led to the passage of the bill than to the language of the bill itself. Its constitutionality is to be determined not by its history, but by its provisions. The courts have no right to infer that the reason which animated the Legislature in passing the bill in question was to punish certain officers of the militia for previous acts or omissions by them.

The bill is in terms a declaration by the Legislature that the term of office of brigadiers-general should be limited to seven years. This limitation is fixed thereupon not only for those who shall hereafter be elected to the office, but for those who are now in office for an indefinite tenure. As already stated, it has been held that the Legislature had the right to abridge the term of office of any officer whose tenure is not fixed by the Constitution. Moreover,

as I have already stated, the Legislature has the power under the Constitution to provide for the removal of the officers of the militia. It is to be presumed that this bill is passed in exercise of the right so conferred upon the Legislature. Indeed, the idea of punishment or attainder is clearly negative, by reason of the fact that the bill is general in its terms, and applies to officers hereafter elected. Those who are removed from office by the provisions of section 2 may not justly complain that their removal is in the nature of censure or punishment, but rather in the exercise of a policy concerning the tenure of offices of the militia established by the bill.

It remains to consider another objection to the bill, which to my mind presents far greater difficulties than those heretofore considered. Section 2 provides that the officers who cease to hold office on the first day of August shall be ineligible for re-election; and the same ineligibility is imposed upon all future brigadiers-general after one term of service. It is claimed that this is in violation of article IX of the Declaration of Rights, which is as follows: "All elections ought to be free: and all the inhabitants of this Commonwealth, having such qualifications as they shall establish by their frame of government, have an equal right to elect officers, and to be elected, for public employments."

I have no doubt that the clear purpose of this article is to confer upon every citizen, having the qualifications prescribed by the Constitution, the right to vote for offices of the government and the further right to be elected to such offices. It has uniformly been held that the Legislature has no authority to limit the right of suffrage by imposing qualifications in addition to those fixed by the Constitution. On the other hand, I do not know of any instance where the right of every citizen to be a candidate for all offices of government has been attempted to be abridged or limited by imposing qualifications or restrictions not found in the Constitution. For example, chapter II, section I, article II of the Constitution provides that no person shall be eligible to the office of governor unless at the time of his election he shall have been an inhabitant of this Commonwealth for seven years next preceding. It would, in my opinion, be unconstitutional to add to that provision by enacting that the term of residence must be ten years, or any term longer than seven years. For the same reasons, an act which should attempt to limit the number of times to which a citizen could be elected to the office of governor, or to fix an age limit between which he could not be elected, would be in violation of the spirit if not the letter of article IX of the Declaration of Rights above quoted. The purpose of the article was to give every citizen possessing the constitutional qualifications the right to be a

candidate for office. To say that one could not hold the office of governor if over a given age, or if he had been governor a certain number of years, would be to deprive that citizen of the right assured to him by the article quoted.

In discussing this article, Chief Justice Field, in *Brown v. Russell*, 166 Mass. 14, at page 21, says that "the article, so far as it extends, does declare the principle that all persons having the requisite qualifications have an equal right to elect and to be elected to public office."

If, therefore, the office of brigadier-general is included within the scope of this article, the bill in question cannot stand. No qualifications limiting the eligibility of citizens to the office of brigadier are found in the Constitution. If, therefore, every citizen has the constitutional right to be a candidate for the office of brigadier-general, the bill in question takes away that right by denying to those who have held the office for seven years the right to be a candidate for election thereto.

The political rights of citizens are not lost by any number of elections to office. One who is elected to the office of governor has still the same right to be a candidate for re-election. So one who may be a candidate for the office of brigadier-general under the Constitution may be a candidate again, and his right in this respect cannot be abrogated by the Legislature.

But, upon such consideration of the subject as I have been able to give in the limited time allowed me, I am unable to reach the conclusion that the provisions of article IX of the Declaration of Rights apply to officers of the militia. It is true that they are recognized in the Constitution. The manner of their election is provided, as well as the manner of their removal from office; but they are not officers of the civil government, to which primarily, at least, the "Declaration of Rights and Frame of Government" was intended to apply. That instrument was declared in the preamble to be the forming of "a new constitution of civil government."

The election of military officers is not such an election as is referred to in article IX, which declares that "all elections ought to be free." The electors of officers of the militia are by the Constitution "the members of the trained band and alarm list," who alone have the right to elect captains and subalterns; the latter being the electors of the field officers, who themselves elect the brigadiers. It may be assumed that the members of the Massachusetts volunteer militia, an organization differing essentially from the enrolled militia, constitute what is termed in the Constitution as "the trained band and alarm list;" and therefore

the Constitution has observed it by placing the election of militia officers in their hands. But every citizen has not the right to be a member of the active militia. Numerous qualifications for enlistment have been enacted by the Legislature, and the policy has long since been adopted of permitting companies to choose their own members. There is scarcely any analogy between the militia and the departments of the civil government. While the Constitution clearly recognizes the militia, it by no means makes the holding of office therein a political right. On the contrary, while, as I have already said, no attempt has ever been made to impose qualifications upon the rights of citizens to be elected to civil office, the Legislature has from time to time prescribed the qualifications of those who should be elected to the offices of brigadier. *Vid.* Gen. Sts., c. 13, § 36; Pub. Sts., c. 14, § 33; St. 1893, c. 367, § 32. If an office in the militia is to be regarded as one which every citizen has the constitutional right to be elected to, then the qualifications imposed by the statutes referred to are unconstitutional. That it has not been so considered is obvious upon consideration of the history of legislation in regard to the militia. If the Legislature may prescribe that a person under conviction of crime, or a common drunkard, a pauper, or a person disqualified by law from enrolment in the militia shall be ineligible to military office, it certainly has the right to affix other qualifications; as, for example, that the candidate shall be taken from the ranks of the militia, or that he shall be below a given age, or, as in the case of the bill in question, that he shall not have held office for a certain number of years.

It may well be doubted, therefore, whether article IX of the Declaration of Rights applies to officers of the militia; and whether it should not be construed as referring only to civil and political offices. This view is much strengthened, as I have already stated, by the fact that it has been so uniformly construed by the Legislature. While, therefore, I am unable to say that the question is free from doubt, I am yet of opinion that the presumption of constitutionality which attaches to legislative acts is to be invoked in favor of the bill.

Upon consideration, therefore, of all the objections which have been suggested against the bill, I am constrained to advise your Excellency that it is not in violation of any provisions of the Constitution of Massachusetts or of the United States.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Nature of assessment insurance. — Particular policy defined. — Agreement by foreign corporations as to nature of business. — Admission to do business in Massachusetts.

A contract of insurance, providing for the payment of a fixed sum for annual dues to cover expenses and limiting the maximum number of assessments of a fixed amount that may be levied per month to cover losses, is not a contract of insurance upon the assessment plan, under St. 1890, c. 421.

A foreign insurance company, that writes contracts on that plan in other States, should not be admitted to do business in this State, although it agrees to write contracts in this State, on the assessment plan, according to our law; because, the policies issued in Massachusetts being payable out of the receipts of the company generally, are payable, in part at least, from other sources than the premiums received "by assessment upon other persons holding similar contracts."

MAY 28, 1897.

HON. GEORGE S. MERRILL, *Insurance Commissioner*.

DEAR SIR:—Your letter of April 1 requires my opinion upon two questions; first, whether the form of limited term policy, with the limitations provided therein, a copy of which is submitted with your letter, is a level premium or an assessment contract; and, second, whether a foreign corporation can properly be admitted upon its agreement not to issue contracts in Massachusetts which it issues to members elsewhere.

The form of policy submitted with your letter is that issued by the Knights Templars and Masons Life Indemnity Company of Chicago, a foreign corporation. The company professes to issue policies upon the assessment plan, so-called. The object of the company is stated in its constitution to be "to furnish life indemnity or pecuniary benefits to the widows, orphans, heirs, relatives, devisees or legatees of deceased members, or to members physically disabled." Article 4, section 4, of the constitution provides that "upon the death of any member an assessment, increasing with age, shall be made upon the surviving members, provided an assessment is needed, according to the following table of rates." There is also provision for annual dues to cover expenses, of one dollar per one thousand dollars. The board of directors are further authorized to issue limited term policies of insurance, such limited term not to exceed five years, on such conditions as the Board of Directors shall deem for the best interests of the company. The form of policy submitted is conditioned upon the payment by the insured of "all dues and assessments made upon him as such member, in pursuance of the constitution and by-laws of the company."

So far the plan of assessment insurance is followed. But in the form submitted with your letter there is a further contract that "the said member shall pay only one assessment per month, according to the table printed on the back of this policy, in addition to the annual due of one dollar per thousand, as hereinafter provided, unless such an emergency should arise that the said one assessment per month would not be sufficient to pay his proportion of the losses of the company on policies that are not over five years old; in which event extra assessments may be levied for a sufficient sum to comply with the law of the State of Illinois." This provision is in effect a contract limiting the maximum number of assessments for losses arising under a certain class of policies to one per month.

This contract of limitation of the number of assessments is plainly a departure from the plan of assessment insurance. The essential difference between the so-called "level premium" and "assessment" forms of insurance, is that in "level premium" insurance, the company, whether mutual or stock, makes its own computations as the probable amount required of the insured to enable it to fulfil its contract with him, and establishes a rate of premium based upon such calculation. The insured takes no responsibility of the accuracy of the computation. He is entitled to have the amount of his policy paid upon the fulfilment of the event insured against, whether the premiums are sufficient to pay it or not. If they are in excess of the amount required, the company, unless there is some statutory or contract provision to the contrary, may retain the excess; and, on the other hand, if they fall short, the company must make up the deficiency.

Assessment insurance proceeds upon a basis essentially different. The company attempts no computation. It agrees with the insured that when a death or disability happens, under which a policy becomes payable, it will make an assessment upon all other persons insured in the company for the purpose of paying the loss. By the statutes of Massachusetts, it is authorized to make a contract limiting the amount of each assessment, but may not make a contract limiting the number of assessments. Under the operation of this form of insurance no premiums are payable by the insured until a death happens; consequently, in the earlier years of such a company the amount of assessments called for may be expected to be comparatively inconsiderable; while, on the other hand, as members grow old, and mortality increases, the number of assessments will proportionately increase, so that eventually the aggregate of assessments in any given year will greatly exceed the

amount which would have been payable under a level-premium contract. The company under the form of its establishment, as well as by its contract of the insured, should have no other resources to pay losses, excepting assessments. It is claimed that this method is more equitable, inasmuch as the insured pays the exact cost of insurance and not an arbitrary sum fixed by contract, as in the case of a level-premium insurance.

It is obvious, therefore, that when a company makes contracts containing a provision like that submitted with your letter, in which it agrees to a limitation of the maximum number of assessments, it is no longer insurance upon the assessment plan. The company is not a mere agent to collect assessment as losses occur, which is the theoretical position of an assessment company. It goes further, and agrees that a limited number of assessments will be sufficient to pay all losses. This being so, one of two things must happen. Either it must make its assessments larger than the amount actually required to pay death losses as they occur so that it may be able to provide for the contingency of more than one death per month, or it incurs the risk of being unable to pay all the losses that may occur.

Whether such a contract is in all respects a level-premium contract, it is not necessary to consider. It is sufficient for the purposes of your inquiry to say that it is certainly not a contract upon the assessment plan. It is not within the terms of the definition given to assessment insurance by St. 1890, c. 421, in which it is said that "every contract whereby a benefit is to accrue to a party . . . named therein, which benefit is conditioned not upon fixed payments but upon the collection from time to time of an assessment upon persons holding similar contracts, shall be deemed a contract of insurance upon the assessment plan."

For these reasons, I am of opinion that the form of policy submitted with your letter is not an "assessment" contract, within the meaning of that word as used in the statutes of the Commonwealth relating to insurance.

Your letter further states that the company will waive the issuance of this form of insurance in Massachusetts, and confine itself here to the business of insurance upon the assessment plan. Your second question is, whether it may properly be admitted to do business in Massachusetts upon such an agreement.

The difficulty with this proposition is that the company is still at liberty, and presumably will continue, to issue policies in other States in the form prohibited here. The losses incurred on policies issued in Massachusetts will be paid out of the assessments received

by the company, including those received on such term policies. I have already stated the reasons which lead me to the conclusion that such term policies are not contracts of insurance upon the assessment plan. It follows that the benefits accruing to the policies issued upon the assessment plan in Massachusetts are not conditioned upon the "collection of assessments upon persons holding similar contracts."

If one form of policy is issued in Massachusetts, and another is issued elsewhere, those issued in Massachusetts, being payable out of the receipts of the company generally, are payable, in part at least, from other sources than the premiums received "by assessment upon persons holding similar contracts." The Massachusetts policies, therefore, cease to be policies upon the assessment plan, within the statutory definition given above. That being so, they should not be authorized in this Commonwealth.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Vagrant. — State Farm. — Authority to commit.

Vagrants other than those committed in accordance with the provisions of Pub. Sts., c. 88, § 5, may not lawfully be sentenced to the State Farm for a period of less than six months, unless transferred thereto as authorized by law; but a person committed as a vagrant to the State Farm by a court of competent jurisdiction for a period less than six months may be lawfully held therein; and is not entitled to be discharged therefrom on *habeas corpus*.

MAY 29, 1897.

H. M. BLACKSTONE Esq., *Superintendent State Farm.*

DEAR SIR: — Your letter of May 4 requires my opinion upon the question whether you may legally hold a vagrant committed to the State Farm for less than six months, other than one committed in accordance with the provisions of Pub. Sts., c. 88, § 5.

St. 1884, c. 258, § 1, which is the only statute authorizing the direct commitment of vagrants to the State Farm, provides that they may be sentenced to the State Workhouse (now the State Farm) for not less than six months nor more than two years. Pub. Sts., c. 207, § 42, provides that vagrants may be sentenced to the workhouse for a term not exceeding six months. But the word "workhouse" in this statute obviously refers to the local, and not to the State, workhouse. The section is a re-enactment of St. 1866, c. 235, § 3, under which vagrants "shall be committed for a term not exceeding six months to the house of correction for the

county, or the house of industry or workhouse, where the conviction is had."

Under the system of transfers authorized by the statutes of the Commonwealth a vagrant transferred to the State Farm may be held there for the remainder of the term of his sentence, whether that is for less than six months or not. Male vagrants committed to a house of correction may be removed therefrom by the Commissioners of Prisons to the State Farm (St. 1885, c. 35, § 1), "there to be kept during the remainder of the sentence, in the same manner as if such person had been originally committed thereto." Pub. Sts., c. 219, § 6. Male vagrants may also be punished by imprisonment in the Massachusetts Reformatory under St. 1886, c. 323, § 5, and may then be transferred to the State Farm, there to serve the remainder of their original terms of sentence. St. 1887, c. 292.

It follows that, unless transferred under the provisions of the statutes quoted in the preceding section, vagrants cannot lawfully be sentenced to the State Farm for a period of less than six months.

It does not follow, however, that you may not legally hold a vagrant committed for less than six months. I assume that the person so committed was sentenced by a court having jurisdiction of the person and of the offence charged; the only irregularity being that the sentence was for a less time than the minimum sentence to the State Farm. This is error, which may be corrected by the court on writ of error by increasing the sentence to the minimum period if the person imprisoned so desires. *Lane v. Commonwealth*, 161 Mass. 120. But he is not entitled to relief from sentence on *habeas corpus*, nor to recover damages from the committing officer or from the keeper of the State Farm, because there is error in his sentence. Inasmuch as the court has jurisdiction of the offence, his only remedy is, as I have indicated, by suing out a writ of error, the result of which will be that his sentence will be corrected, as authorized by Pub. Sts., c. 187, § 13. *Sennott's Case*, 146 Mass. 489.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Massachusetts Benefit Life Association. — Commission of investigation. — Employees of commission. — Compensation — St. 1896, c. 515, and St. 1897, c. 415

The agents, examiners, experts and counsel employed by the special commission appointed under the authority of St. 1896, c. 515, to investigate the affairs of the Massachusetts Benefit Life Association have no valid claim upon such association for their compensation.

Such commissioners do not incur any personal liability in employing agents, examiners, experts and counsel under the authority of St. 1896, c. 515, if such employment is made and expressed to be made in accordance with the provisions of the said statute.

St. 1896, c. 515, authorizing such commissioners to employ agents, examiners, experts and counsel, and providing for the payment by the said association of the expenses and compensation of the commissioners and of persons so employed, furnishes no certain means of collecting the same from the said association.

It is the business of the Attorney-General to deal with questions of law only, and he is not called upon to answer the inquiry whether it is the duty of each commission to continue its investigation without certain and adequate means being provided to pay for its services and expenses.

St. 1897, c. 415, does not relieve the special commission appointed under the authority of St. 1896, c. 515, of any duties imposed upon it by the latter statute, but simply imposes a limitation of time upon it regarding the performance of such duties.

JUNE 3, 1897.

To His Excellency ROGER WOLCOTT, *Governor*.

DEAR SIR: — I have the honor to acknowledge the receipt of the letter of Hon. H. W. Bragg, chairman of the special commission appointed to investigate the affairs of the Massachusetts Benefit Life Association, addressed to your Excellency, and referred to me for reply.

St. 1896, c. 515, provides in section 3 that the commission shall have the power to employ agents, examiners, experts and counsel. The provision as to their compensation is as follows: "The reasonable compensation of and expenses incurred by such commission for such examination, including the payment of expenses and compensation of all persons employed by said commission, shall be paid by the company or association, after the same have been first approved by the governor and council."

The first question contained in the letter is, whether the agents, examiners, etc., employed by the commission "have any valid claim for their compensation upon the association." Clearly not. Their contract is with the commissioners and not with the association, and they would have no privity to maintain suit against the association thereon. If the association refuses to pay the commissioners' bills, they having been approved by the governor and council, whatever remedy, if any, exists by reason of such neglect

is by suit by the Commonwealth, under whose authority the commission acts. This matter will be further discussed in my answer to your third question.

The second question contained in said letter is whether the commissioners "incur any personal liability in so employing such persons." Not if the employment is made and expressed to be made under the provisions of St. 1896, c. 515.

The third question is as follows: "Does the act provide any certain and adequate means for paying such persons so employed?" The practice of collecting from Massachusetts corporations expenses of supervision and investigation is not new. Pub. Sts., c. 112, § 12, provides that the expenses of the Board of Railroad Commissioners shall be borne by the several railroad corporations according to their gross earnings, and to be apportioned by the Tax Commissioner, who shall assess such expenses due from each upon said corporation, "and such assessments shall be collected in the manner provided by law for the collection of taxes upon corporations." There is also a provision in St. 1894, c. 522, § 6, paragraph 3, under which the expenses of examination of any foreign insurance company by the Insurance Commissioner shall be paid by the company. No provision for the enforcement of this assessment is made, but, as the admission of the company is within the control of the Insurance Commissioner, none is needed.

I know of no certain and adequate means of collecting the expenses and services of the commission from the Massachusetts Benefit Life Association, and herein is the principal defect in St. 1896, c. 515.

The fourth question inquires whether it is the duty of the commission to continue its investigation without certain and adequate means being provided to pay its expenses and services. I do not think the Attorney-General is called upon to answer this inquiry. His business is to deal with questions of law only. How far the commission may feel authorized to abstain from performing the work assigned to it by the statute in consequence of the lack of effective provision for payment of its services, may be a question for the consideration of your Excellency, under whom the commission exists, but not of the law officer.

The fifth and last question contained in the letter submitted inquires whether St. 1897, c. 415, relieves the commission from the provisions of St. 1896, c. 515. I can see no reason for answering this question in the affirmative. The last-named statute simply imposes a limitation of time, but no limitation of duty.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Support of poor in towns. — St. 1897, c. 374, construed and its limits defined. — Duties of overseers of the poor.

The provisions of St. 1897, c. 374, entitled "An act relative to the support of the poor in towns," apply to towns only, and not to cities.

Pub. Sta., c. 28, § 2, which enacts that all laws relating to towns shall apply to cities so far as they are not inconsistent with the general or special provisions relating thereto, was not intended to provide that in all statutes in which duties were imposed upon towns the word "town" should include cities, but only in such general laws as relate to towns themselves considered as municipalities.

The provisions of St. 1897, c. 374, are applicable to such children as come within the meaning of the word "paupers."

The provisions of St. 1897, c. 374, do not apply to inmates of the State institutions for the insane supported therein by cities and towns.

The provisions of St. 1897, c. 374, are not applicable to persons who are assisted to a greater or less extent by the overseers of the poor, on account of their partial inability to care for themselves.

The provisions of St. 1897, c. 374, are not applicable to paupers provided for at the State Farm or State Almshouse.

Under the provisions of St. 1897, c. 374, each overseer of the poor in a town is required to visit each place where the town paupers are provided for, in person, and may not make such visits through an agent.

JUNE 14, 1897.

JOHN D. WELLS, Esq., *Clerk, State Board of Lunary and Charity.*

DEAR SIR: — Your letter of May 24 submits a number of questions relating to the interpretation of St. 1897, c. 374, to which I beg to reply specifically as follows: —

1. "Do the provisions of the law apply to the cities of the Commonwealth, as well as to its towns?"

The statute is entitled "An act relative to the support of the poor in towns." It provides that "In towns where paupers are provided for otherwise than in the workhouse or almshouse the overseers of the poor shall investigate each place where the town paupers are to be supported, and shall make such contract for the support of town paupers as in the judgment of the overseers of the poor will secure proper care and maintenance for such paupers." It further provides for a record of each case, containing the terms and conditions of the support agreed upon; and for a certificate to be made by a majority of the overseers of the poor that an investigation has been made, and that they are satisfied that the poor of the town will be well and properly cared for. In terms the act applies to towns, and I am of opinion that it is intended to apply to towns only, and not to cities.

The only possible doubt arises from the provisions of the Public Statutes, one of which is chapter 3, section 3, clause 23, declaring that "the word 'town' may be construed to include cities;" the

other is chapter 28, section 2, to wit: "Chapter 27 and all other laws relating to towns shall apply to cities so far as they are not inconsistent with the general or special provisions relating thereto." It is to be observed, however, that the chapter of the Public Statutes relating to the support of paupers (chapter 84) makes repeated use of the expression "cities and towns." That, being in the same statutes as the two provisions referred to (making the word "town" inclusive of cities), is significant. Unless we are to conclude that the Public Statutes were carelessly drawn, there must have been in the minds of the legislators some reason for making the statutes relating to the support of poor apply in terms to cities as well as to towns; for otherwise the general provisions of chapter 27 would have rendered it unnecessary to repeat so often the expression "cities and towns." It is clear, therefore, that the word "town" does not include cities in all the statutes which have to do directly or indirectly with towns. The distinction may be thus stated. Chapter 27, in which it is provided that the word "town" should include cities, deals directly with privileges, duties and obligations of towns as municipalities. Chapter 84 of the Public Statutes, on the other hand, deals principally with the support of paupers, and the mere fact that paupers must be supported by towns does not make it in terms an act "relating to towns." It is an act relating to a specific matter of legislation, to wit: the support of paupers, and as to which it may, and in fact does, happen that the duties imposed upon towns and upon cities are different. In my opinion, therefore, it was not the purpose of Pub. Sta., c. 28, § 2, to provide that in all statutes in which duties were imposed upon towns the word "town" should include cities, but only such general laws as related to towns themselves considered as municipalities.

The act under consideration is binding upon towns, but the subject of legislation with which it deals is indicated by its title, to wit: An Act relating to the support of poor in towns." The words "in towns" limit what otherwise would have been the general scope of the act, and make it applicable not to cities, but to towns only.

2. "Does the word 'paupers' in the law include children as well as adults?"

The word "paupers" in the third article of the amendment to the Constitution of the Commonwealth was defined, in the Opinion of the Justices, 11 Pick. 539 (Feb. 14, 1832), to mean "persons claiming assistance for themselves or families from the provisions made by law for the poor." It was there said that the word had acquired a precise and technical meaning. See also Opinion of

the Justices, 124 Mass. 596; *Sturbridge v. Holland*, 11 Pick. 459; *Fiske v. Lincoln*, 19 Pick. 473; *Com. v. Cambridge*, 20 Pick. 267.

Such meaning, therefore, is to be given to the word paupers in the act of 1897. Pub. Sts., c. 3, § 3, cl. 3. But "paupers is a word broad enough to include children, even taking its meaning to be as technical as is above stated. Provision is made by law for the settlement of children under the pauper laws. The provisions of the statute in question are certainly as important in their application to children as to adults; perhaps even more so. I can see no reasonable ground to suppose that the act does not include such children as come within the meaning of the word "paupers."

3. "Do the provisions of law apply to inmates of the State institutions for the insane supported therein by the cities and towns?"

The purpose of the laws is to take precaution (1) against paupers being supported in improper places by providing for investigation by the overseers of each place where such paupers are supported, and for compulsory periodical visits by the overseers to such places, and by allowing the State Board permission to visit such places; and (2) against paupers being placed out upon terms and conditions not conducive to their proper care and maintenance, by compelling the overseers to keep a full record of all cases "where paupers are provided for otherwise than in a workhouse or almshouse," and to certify upon the records that they have made investigation in each case, and are satisfied that the paupers will be well and properly cared for; and furthermore by allowing the State Board to determine in what manner overseers of the poor shall contract for the support of town paupers.

In the case of paupers supported in the State lunatic institutions, it is clear that, though such persons may be technically within the letter of the act of 1897 as being provided for "otherwise than in a workhouse or almshouse," yet the spirit of the law does not apply to them. None of the precautions provided for by the act is necessary in such cases. Ample provision is made by law to secure the proper management of these institutions (Pub. Sts., c. 87, §§ 6, 7, 9), and to provide for the payment of the expenses of the support of inmates (Pub. Sts., c. 87, § 31). Where the language of the statute in its ordinary meaning leads to a manifest inconvenience or absurdity, other words may be interpolated; and when the real intent of the Legislature is plain, the language of the statute must be given such a construction as will carry that intent into effect. The absurdity of requiring over-

seers of the poor, under pain of a fine of one hundred dollars, to investigate and visit State lunatic hospitals once every three months, if any town pauper happens to be there, is apparent, and cannot have been intended by the Legislature.

4. "Does the law apply to paupers partially supported, as well as to those fully supported?"

I assume that this question refers to cases where persons are assisted to a greater or less extent by the overseers of the poor, on account of their partial inability to care for themselves. In these cases the town takes no responsibility of their surroundings, or of the proper care and attention given to them. They still remain in the control of their own affairs, free to live where and how they please. The act does not in terms include such persons, and in my opinion is not intended to include them.

5. "Do the words 'workhouse or almshouse,' in section 1, exclude the State Farm, as well as the State Almshouse, from the operation of the law?"

It is clear that the words "otherwise than in a workhouse or almshouse" are sufficiently comprehensive to exclude the State Farm and the State Almshouse from the operation of the statute. Before the passage of St. 1887, c. 264, the State Farm was called the State Workhouse. Pub. Sta., c. 88. The reason, moreover, which I have suggested for excluding State lunatic hospitals from the scope of the statute, applies with equal force to the State Farm and to the State Almshouse.

6. "Are the overseers of the poor required by the law to make visits in person, or can such visits be made by an agent appointed by them?"

I am of opinion that the duty imposed by the statute is personal, and is imposed upon each overseer; that is to say, each overseer of the poor in the town is required, once at least in three months, to visit each place where the town paupers are provided for, and to make a record of his visit and of the condition of the paupers visited.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Assistant clerks of courts appointed under Pub. Sts., c. 159, § 9. — Compensation.

The salary of an assistant clerk of courts appointed by the clerk of courts under authority of Pub. Sts., c. 159, § 9, must be paid by the latter, and cannot legally be paid from the county treasury under the provisions of Pub. Sts., c. 159, § 83, making an allowance to clerks of courts for extra clerical assistance.

JUNE 18, 1897.

CHARLES R. PRESCOTT, Esq., *Controller of County Accounts.*

DEAR SIR:— The clerk of courts for the county of Berkshire may, under Pub. Sts., c. 159, § 9, appoint an assistant clerk *pro tem.*; but the same section expressly provides that the compensation of such assistant shall be paid by the clerk.

This express provision is not controlled by section 33 of the same chapter. The assistant so appointed does not come within the classification of extra clerical assistance, referred to in the latter section. The duties and authority of an assistant clerk are much more extensive than those of a person rendering extra clerical assistance. He may perform all the duties of a clerk. Pub. Sts., c. 159, § 9. Unless the Legislature specially authorizes the payment of the salary of an assistant clerk, the clerk making the appointment must pay it himself.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Massachusetts Benefit Life Association. — Policies illegally issued. — Expense fund. — Right of action by the Commonwealth.

Policies of insurance, issued to persons other than the original incorporators, and those whom they voted to associate with them, by the Massachusetts Benefit Life Association, a corporation organized under St. 1874, c. 375, as amended by St. 1877, c. 204, the company having repealed the by-law making each policy holder a member thereof before it issued any policies, were issued illegally till the enactment of St. 1885, c. 183, which ratified what had been done by the company, and authorized the continuance of just such business.

Policies first issued described the holders thereof as members. These were recalled and new policies substituted, describing the holders as "benefit members." There is no such thing in the law as a "benefit member" of a corporation, and they were not members; yet it cannot be said that the legal rights of the policy holders were infringed by the change.

All the policies issued by the company, after providing for the collection of an annual assessment for expenses, stipulated that the expense fund should be "at the sole disposal of the officers of the association;" and, although the assessments were largely in excess of the expenses,

yet the levying of them cannot in law be said to be an infringement of the rights of the policy holders.

The statutes of the Commonwealth provide for the making of annual returns by the company to the Insurance Commissioner. Since the business of the company was legalized by St. 1885, c. 183, the Commonwealth has no right of action against the company unless its annual returns were untrue; if untrue, the remedy is by indictment.

JUNE 29, 1897.

To His Excellency ROGER WOLCOTT, *Governor*.

DEAR SIR:—Your letter of April 30, 1897, requests the opinion of the Attorney-General upon two questions, to wit:—

First.—Whether the rights of the policy holders in the Massachusetts Benefit Life Association have been improperly infringed upon; and

Second.—If so, whether any remedy exists for such condition of affairs under our law.

In view of the fact that the report of the commission referred to in your letter was not the final report of that body, I have delayed replying in order that I might have the benefit of all the facts stated in its final report.

The company was organized Feb. 8, 1878, under the provisions of St. 1874, c. 375, as amended by St. 1877, c. 204. The former statute is entitled "An act concerning associations for charitable, educational and other purposes," and is substantially re-enacted in Pub. Sts., c. 115, §§ 1–10. This statute authorizes seven or more persons to form a corporation for various educational, benevolent and religious purposes. It contained no reference to the business of insurance of any kind. St. 1877, c. 204, provided that associations organized under St. 1874 might, "for the purpose of assisting the widows, orphans or other dependents of deceased members, provide in their by-laws for the payment by each member of a fixed sum, to be held by the association until the death of a member occurs, then to be forthwith paid to the person or persons entitled thereto." It was further provided that the provisions of the general insurance laws should not be applicable to such beneficiary corporations. The company in question derived its authority from the statute above quoted. Its purpose, as stated in its articles of association, was to "assist the widows, orphans, or other dependents of deceased members by providing for the payment by each member of a fixed sum to be held until the death of a member, then to be paid to the person or persons entitled thereto."

The association began to issue policies to other than members of the corporation in October, 1879. All the policies so issued, from

that time till the enactment of St. 1885, c. 183, relating to insurance upon the assessment plan, were illegal. Only seven persons were named in the articles of association as members of the corporation. The original by-laws submitted to the Commissioner of Corporations provided that each policy holder should be a member of the corporation. This by-law, however, was repealed before any policies were issued, and there never were any other members of the corporation (until the change in the by-laws procured by the special commission appointed by the policy holders in 1896) excepting the seven original incorporators, and those whom they voted to associate with them.

Membership in a corporation is confined to the persons named in the charter, and those whom they associate with themselves under the by-laws or by their votes. Mutual fire and life insurance companies are by statute made an exception to this general rule. In those companies, under the provisions of the statutes, every policy holder thereby becomes a member, and is entitled to receive notice of meetings of the corporation. There was no such law applicable to associations of this kind; and by the repeal of the by-law above referred to the membership was limited and remained limited to the original incorporators and their associates.

The repeal of this by-law, by virtue of which incorporation was obtained, constituted the first infringement, not only upon the rights of the policy holders, but upon the laws of the Commonwealth. When that by-law was repealed the association had no authority to issue policies excepting to the seven incorporators. The pretext devised of calling policy holders "benefit members" did not avail to cure the mischief. There is no such thing known to the laws of Massachusetts as a "benefit member." It is a misleading term. Its only possible effect is to deceive the policy holder, on the one hand, into the supposition that in some way he is a member of the corporation; or, on the other hand, to evade the laws of the Commonwealth providing that policies of insurance in associations of this character should be issued only to members of the association.

The business of the association in issuing policies to "benefit members" could, and undoubtedly would, have been enjoined by the Commonwealth, but for the fact that the by-laws submitted to the Commissioner of Corporations had provided otherwise, and no notice of any change such as was made was given.

Notwithstanding the repeal of this by-law, the first twelve hundred policies issued described the holders as members of the corporation. Such description did not constitute them members, and the association must have known that it did not, for they had

repealed the by-law which would make that statement effectual. Here again the rights of the policy holders were infringed upon, for a representation was made to them in their policies which was not true, and which must have been known to the association not to be true.

Fearing that trouble might come from this description of policy holders as members, it was determined by the association that the policies should be recalled. Advantage was taken of the fact that it became expedient to change the policies in another respect, to wit: in relation to the payment of the amount secured by the policy in case of the death of the beneficiary, by the substitution of the word "heirs" instead of the word "representatives." Having secured an opinion of the Insurance Commissioner that this change was advisable, the association issued a circular to the policy holders, calling attention to the letter of the commissioner, and asking them to return their policies, to have them changed to conform to the suggestions made by the Insurance Commissioner.

This invitation was accepted, and, relying upon the recommendation of the Insurance Commissioner, all the original policies were returned to the association to be changed. New policies were thereupon issued, making the change for which the return had been asked. At the same time the inaccurate description of the policy holders as members was also changed, and in the new policies they were described as "benefit members," — an expression having no useful purpose except so far as it was misleading. Nothing was said in the circular inviting the return of the policies about this change, and it is probable that few of the policy holders knew that such a change was to be made.

In my view of the law of membership in corporations, as above stated, this change did not constitute in law an infringement upon the rights of the policy holders, for they never had any rights of membership. But to ask the return of the policies for the purpose of making a specified change in them, intending at the same time to make another change which was not disclosed in the invitation, was a breach of good faith to the policy holders, especially in view of the fact that the official sanction of the Insurance Commissioner was obtained to procure the return of the policies.

The policies first issued, as well as all that have been subsequently issued, provided in express terms for the collection of an annual assessment for expenses; and it was stipulated in the policy that the proceeds of these assessments should be at the sole disposal of the officers of the association. Inasmuch as the officers were practically the members and owners of the corporation, this was an indirect way of notifying the policy holders that

the proceeds of this assessment belonged to the corporation, and that they as "benefit members" had no right thereto. The collection of this annual assessment for expenses has continued from the beginning down to the present time, and under it large sums have been received from the policy holders; much larger, I am informed, than the actual and legitimate expenses of conducting the association, the excess above such expenses having been divided from time to time among the members of the association.

It cannot be said, however, that this assessment was in law an infringement of the rights of the policy holders. They may have been, and undoubtedly were, in most instances misled by the indirect language used in their contracts. They were described as "benefit members," and were not told that the expression meant nothing, excepting that they were not members; and they were also led to believe that the assessment was for actual expenses, and not for the profit of the real members. Yet if they had taken the trouble, which most people do not take, to read their policies, they would have learned that it was therein provided that the expense fund "is at the sole disposal of the officers of the association." This was in their contracts, and, however misled they may have been by the fact that the corporation assumed to be a "fraternal benefit association," organized under the law authorizing the forming of corporations for "charitable" purposes, and by the statement that they were "benefit members," they could nevertheless, easily have learned that the assessments for expenses which they agreed to pay might be used by the members of the association for their own profit, if any remained after paying the expenses.

Moreover, they were so told, so far as the Commonwealth could tell them. Insurance Commissioner John K. Tarbox took occasion from time to time to inform the Legislature in his annual reports of the true character of this and other like associations. In his report for 1884, speaking of such associations, he said: "Others are simply close corporations, with a very limited membership, and organized and carried on for profit by a few stockholders or individuals who constitute the corporation. The insured pay to the corporation certain fees and dues, which produce the expense fund, and whatever is left of it after the payment of expenses is divided between the corporators as profits . . . I find no warrant in the law for corporations of this sort. The statute authorizes the forming of associations for the purpose of rendering assistance to its members and their dependents. It does not authorize corporations to make contracts of assessment insurance with persons other than members, and the persons in-

sured by the corporations referred to are not members, in the sense of the statute." Undoubtedly, if Mr. Tarbox had had the statutory power to do so, he would have instructed the Attorney-General to cause such corporations conducting illegal business to be enjoined and dissolved. He had no such authority, however, and could only report the situation to the Legislature, which he did in unmistakable terms.

Instead, however, of providing for the wiping out of such unlawful associations, the Legislature proceeded to enact, in 1885 (St. 1885, c. 183), a statute which not only authorized the formation of corporations to carry on the very business which the commissioner had condemned, but which even went further, and in section 3 provided that any corporation engaged in the transaction of life or casualty insurance on the assessment plan might "continue to exercise all the rights, powers and privileges" conferred by that chapter.

So, therefore, what had been illegal was thus ratified and made valid by this act. The practices condemned by the commissioner were authorized to continue and increase by the Legislature. It was the very condition of things which now is most vehemently complained of against this association, to wit: the association of a limited number of persons as an insurance corporation, without capital, without responsibility, without effectual supervision, without any laws restraining them as to the character of their contracts, without even a guarantee of permanency, and authorized to contract with the insured for the payment of money under the guise of expenses which they might divide among themselves as profits. If this is bad business, as it now seems to be, no more blame can be attached to the members of this corporation than to the Commonwealth which permitted it.

Subsequent statutes went even further. By St. 1890, c. 421, § 20, it is provided that expenses incurred in investigating and contesting cases believed to be fraudulent may be considered as a part of the mortuary expenses; in other words, that all such expenses could be deducted from the amount of the assessment collected for the payment of death and disability benefits. The direct result of this provision is to saddle a portion of the expenses of these companies upon the mortuary assessments, thus reducing the amount to be paid from the proceeds of assessments for expenses, and thereby increasing the profits to be divided out of such assessments for expenses. The Massachusetts Benefit Life Association took advantage of this provision, and, although expenses for contesting disputed claims were first paid out of the expense fund, transfers to cover such expenses were made from

time to time from the amount held for the purpose of paying death benefits.

The facts may be thus summarized. Under the form and guise of an association for charitable and benevolent purposes, seven persons formed a corporation for the purpose of carrying on business for profit. They obtained a charter under by-laws which they proceeded forthwith to change in a way which, if known, would have prevented them from obtaining a charter. They invited the co-operation of the public in this so-called charitable enterprise, first by describing the policy holders as members, which was untrue, and afterwards as "benefit members," which was misleading. Despite the protestations of the Insurance Commissioner they continued to carry on this business until it was legalized by the Legislature in 1885. It is impossible to believe that the policy holders knew how profitable the business was in the corporation; and it is entirely probable that the members of the corporation understood the ignorance of their policy holders, and took no pains to inform them. And when, subsequently, the burden of assessments was likely to increase, instead of reducing their profits, they took advantage of a permissive statute to draw upon the fund available for death benefits in a way which still further enlarged their profits.

Thus far I have considered your Excellency's first question, as to how far the rights of the policy holders had been infringed upon. It remains as to this portion of the history of the company to consider the question whether the laws afford any remedy. For the reasons I have heretofore stated there appears to be no remedy to recover for the benefit of the policy holders the sums so collected and distributed among the members of the corporation as profits. The illegality of the business of the company prior to 1885 seems to have been ratified and legalized by the Legislature. Whether any remedy exists for the old policy holders, of whom I am informed there are some remaining, it is unnecessary to consider, as that is a matter exclusively for the policy holders themselves, and in respect to which the Commonwealth has neither duties nor rights. The Commonwealth has never undertaken to settle matters of private difference arising upon the contracts of its corporations.

I have recently been informed by the present officers of the corporation that upon investigation they learn that "there is due a large accumulation of unpaid death claims pending against the association, these claims being over and above the current death claims which are to be met out of the proceeds of current assessments;" and that this accumulation has been going on since 1890. They further state that the purpose of the former man-

agement in thus postponing the payment of this large accumulation of death claims must have been to keep down assessments, regardless of future consequences; and that, if assessments in the past had been made at the proper time large enough to meet such claims, the situation would now be much more encouraging.

I am informed that this situation has been made known to the Insurance Commissioner for his consideration, and that the association has voted an assessment upon the policy holders large enough to meet this deficit, and has submitted the same to the Insurance Commissioner for his approval. With his duties in the matter the present opinion is not concerned.

If this method of conducting the business of the association has obtained, it has been a serious infringement upon the rights of the policy holders. They had the right to suppose that the assessments being levied from time to time were sufficient to meet death claims, and to make their arrangements accordingly. It was unjust to the beneficiaries to withhold payment of their claims, for under the statutes such claims are absolutely due at the time expressed in the policies; and it was unfair to the policy holders to postpone the levying of assessments, the result being to necessitate inordinate assessments in the future.

If this course of business was pursued, it was in plain violation of law. It was the duty of the corporation to keep the assessments up to a parity with the accumulation of death claims. Moreover, St. 1890, c. 421, § 15, provides that the officers of a corporation who shall refuse or neglect to levy an assessment for a space of sixty days after the filing of satisfactory proof of the death of a certificate or policy holder, where the same so received is not disputed on account of fraud or want of validity, and where the death or emergency fund is not sufficient to pay the claim, shall thereby become liable to the beneficiary under said certificate or policy to the amount of the claim. This remedy is solely in the hands of the beneficiary, and cannot be enforced for him by the Commonwealth.

It is further made the duty of the Insurance Commissioner, by section 10 of the same chapter, when he is satisfied that the corporation has refused or failed to pay a death claim for thirty days after it becomes due and after proper demand, to notify the corporation to suspend business until the claim is paid, and to proceed forthwith to make such an examination of the affairs of the corporation as will satisfy him whether it is able to pay its accrued indebtedness in full.

Since 1885 the Insurance Commissioner has been vested with powers of visitation and examination into the affairs of these cor-

porations. St. 1885, c. 183, § 13, provided that the commissioner in person or by his deputy should have "the powers of visitation of and examination into the affairs of any such corporation [assessment insurance company] which are conferred upon him in the case of life insurance companies by chapter 119 of the Public Statutes." That chapter makes it the duty of the commissioner to visit each domestic company at least once in three years, and whenever he deems it necessary for the protection of the policy holders, and thoroughly to inspect and examine all its affairs, and especially its financial condition and ability to fulfil its obligations, and to ascertain whether it has complied with all provisions of law applicable to it and to its transactions. This statute remained in force until St. 1890, c. 421, in which it is provided (section 22) that "The insurance commissioner may personally or by his deputy or chief clerk visit each domestic insurance corporation doing business on the assessment plan whenever he shall deem it necessary, and thoroughly inspect and examine its affairs, especially as to its financial condition and ability to fulfil its obligations, and whether it has complied with the laws." Under both statutes he was further authorized, whenever upon investigation he became satisfied that any such corporation had exceeded its powers or failed to comply with any provision of law, to report the fact to the Attorney-General for the purpose of having the corporation restrained from the further prosecution of its business. Whether the exercise of these powers by the Insurance Commissioner would have enabled him to learn the condition of the company which the present officers now report, I have no means of knowing. If they were insufficient, then the remedy is by additional legislation which will enable the officers of the Commonwealth to know what is going on in corporations carrying on business under the shield of its protection.

The statute further provides (St. 1890, c. 421, § 22) that the officers of the corporation shall annually return to the Insurance Commissioner, in such manner and form, and including such information as he may require, a sworn statement of the affairs of the year ending on the preceding thirty-first day of December. Returns were made by this association to the Insurance Commissioner, as required by law. Whether these returns truly stated the accumulation of unpaid death claims, which are now reported to me by the officers of the association, I have no reason of knowing. If not, the remedy is by indictment.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Feathers of certain birds for dress or ornament. — St. 1897. c. 524.

St. 1897, c. 524, does not prohibit the having in possession or the wearing of the body or feathers of birds taken or killed without the Commonwealth.

AUG. 10, 1897.

REFUS R. WADE, Esq., *Chief of the District Police.*

DEAR SIR: — Your letter of the 9th inst. requires my opinion upon the question whether, under the provisions of St. 1897, c. 524, it is unlawful for a person in Massachusetts to have in his possession the body or feathers of any bird whose taking or killing is prohibited by St. 1886, c. 276, § 4, provided the bird itself was taken or killed outside the Commonwealth of Massachusetts.

The words of the statute, as far as they affect this question, are as follows: "Whoever has in his possession the body or feathers of any bird whose taking or killing is prohibited by section 4 of chapter 276 of the Acts of the year 1886, or wears such feathers for the purpose of dress or ornament, shall be punished as provided in said section." St. 1886, c. 276, § 4, to which this statute refers, provides that "Whoever takes or kills any wild or undomesticated [with certain exceptions] shall be punished by a fine of ten dollars." Taken together, these statutes prohibit the killing of certain birds, and the possession of the bodies or feathers of the birds whose taking is so prohibited.

Penal statutes are to be construed strictly, and their scope is not to be enlarged. The statutes in question in terms prohibit the possession of the bodies and feathers, only, of birds whose killing is prohibited. There is, and obviously could be, no prohibition against killing birds without the limits of the Commonwealth. It follows, under a strict construction of the statutes, that the possession of the bodies and feathers of such birds, whose killing is not prohibited, is, itself, not prohibited.

There is nothing in the legislative purpose, so far as it can be gathered from the act, which necessarily requires a broader construction. The earlier statute is aimed against the killing of birds in this Commonwealth. The later statute is further intended to discourage such killing by destroying the market for bodies and feathers of birds unlawfully killed. This purpose is fully accomplished, without the necessity of supposing that the Legislature intended to include birds killed elsewhere. The fact that the narrower construction makes the law more difficult of enforcement does not concern the question.

St. 1879, chap. 209, § 1, was a penal statute of similar character. It provided that whoever in this Commonwealth takes or

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kills any woodcock, or other specified birds, during certain portions of the year, "or within the respective times aforesaid sells, buys, or has in his possession, or offers for sale, any of said birds, shall be punished," etc.

This statute was construed in *Com. v. Hall*, 128 Mass. 410, as a prohibition against having possession of the birds named in the statute only when killed in this Commonwealth. It was claimed in that case by the Attorney-General that the intention of the statute was to prohibit the buying, selling or having in possession such birds which had been lawfully killed in another State. This construction was not sustained. Gray, C. J., in the opinion said that "To adopt such a conclusion, when not imperatively required by the language of the act, would be inconsistent with the ordinary rules of construction of penal statutes." The doctrine of that case applies to the statute in question.

It is interesting to observe that after this decision the statute quoted was amended by the addition of the words "whether taken within this Commonwealth or elsewhere." The absence of these words in the statute of 1897 is significant, and leads to the conclusion that it was not the intention of the Legislature to prohibit the having in possession or the wearing of the body or feathers of birds which were not killed in violation of the laws of this Commonwealth.

I am of opinion, therefore, that St. 1897, c. 524, is not to be construed as prohibiting the having in possession, or the wearing of the body or feathers of birds taken or killed without the Commonwealth.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Boston Terminal Company. — Harbor and Land Commissioners. — License. — St. 1896, c. 516. — Pub. Sts., c. 19.

The St. 1896, c. 516, authorizes the Boston Terminal Company to take land in fee within certain limits and to do whatever is necessary for the building of a union station within the limits of the lands taken by it for that purpose, whether above or below high-water mark.

The sanction of the Board of Harbor and Land Commissioners is required, under the provisions of Pub. Sts., c. 19, § 8, — not under § 9. Pub. Sts., c. 19, § 16, does not apply to the work of the Boston Terminal Company.

Aug. 30, 1897.

HON. WOODWARD EMERY, *Chairman*.

DEAR SIR: — Your letter of June 25 submits a series of questions relating to the Boston Terminal Company, which can best be

answered by a consideration of the general policy of the Legislature in regard to that company, and the relation which its act of incorporation bears to pre-existing statutes.

The Boston Terminal Company was incorporated by St. 1896, c. 516. It is authorized by that act to take land in Boston within certain limits, including lands over which the tide ebbs and flows, and to build a passenger station thereon. In pursuance of the authority conveyed by this act, it has taken a tract which includes land over which the tide ebbs and flows, and has applied to your Board for its approval of the plans which have been formed for filling solid the tide-water lands taken.

The lands taken by the Terminal Company under the authority of its charter were, before the passage of St. 1896, c. 516, subject to the public rights of navigation. That statute is, therefore, a grant of power to take for one public use land already appropriated to another public use. This form of legislation has been frequent in this Commonwealth, and is clearly within the powers of the Legislature. *Springfield v. Connecticut River R. R. Co.*, 4 Cush. 63; *Commissioners v. Holyoke Water Power Co.*, 104 Mass. 446; *Commonwealth v. O. C. & F. R. R.*, 14 Gray, 93.

The charter of the company, therefore, gives it the right to take in fee lands covered by tide water, even though belonging to the Commonwealth, and to occupy the same for the purposes of its act. It does not follow, however, that this grant is so far absolute as to give the company the right to ignore the general provisions of the Public Statutes relating to the filling or improvement of lands upon which tide waters ebb and flow. These provisions are contained in Pub Sts., c. 19. Section 8 of chapter 19 provides that "All persons that are or may be authorized by the General Court to build over tide waters a bridge, wharf, pier, or dam, or to fill flats, or drive piles below high-water mark" shall before beginning work give written notice to the Board of Harbor and Land Commissioners of the work they intend to do, and shall submit plans of any proposed structure, and of flats to be filled, and of the mode in which the work is to be performed, for the approval of the Board. Jurisdiction is given to the Board to alter such plans in their discretion and to prescribe "to any extent that does not diminish or control the legislative grant" the direction, limits and mode of building the wharves and other structures. Section 9 provides for the issuing of a license by the Board to any person to build a structure in tide water, or to fill land or flats, or to drive piles in or over tide water below high-water mark, upon such terms as may be approved by the Board.

I am of opinion that section 8, a portion of which I have quoted, is applicable to the present case, and that it was not intended by the Legislature that the supervision of the work of filling, occupying or improving tide-water lands by the Boston Terminal Company, given by this section to your Board, should be taken away. The section is general in its terms, and applies to all work done below high-water mark, authorized by the legislative grant. The obvious intention of the section was to confer upon your Board the jurisdiction so far to supervise and control the performance of the work for which legislative grant had been made as to prevent damage to tide waters outside of the limits of the grant, and to insure the efficiency of navigable waters and public water ways.

I am aware that in the case of *Attorney-General v. Cambridge*, 119 Mass. 518, it was held that the defendant city, which had been authorized by St. 1866, c. 149, § 5, to fill a portion of Miller's River, was not required to submit its plans for the approval of the Board of Harbor Commissioners. The decision was based upon two propositions: first that the work required by the statute was to be done not by private individuals for their own benefit, but under the direction of the boards of mayor and aldermen of two cities for the abatement of a nuisance; and, second, that the work contemplated was but the carrying out of a plan which had been devised by the Board of Harbor Commissioners, acting jointly with the State Board of Health. It is doubtful if the first ground would warrant the decision arrived at by the court. However that may be, the second ground stated clearly distinguishes it from the present case.

Your board have not the power in any way "to diminish or control the legislative grant," but within that limit have the right to pass upon the plans submitted, and to require plans of the work to be done, whether of filling, driving piles or building structures, to be submitted to your Board for its approval.

St. 1896, c. 516, does not, it is true, in terms authorize the driving of piles, the filling of flats or the building of a bridge, wharf, pier or dam, these being the classes of work which the approval of your Board is required. This is not, however, in my opinion, of importance, for the act authorizes the building of a union station, and therefore is authority for the doing of whatever work is necessary to the building of such a station, including any or all of the classes of work specified in section 8, for the doing of which plans are required to be submitted to your Board.

Pub. Sts., c. 19, § 16, does not apply to the present case. That section provides that "When an authority or license is granted by

the General Court or by said board to any person or corporation to build a wharf or other structure upon, or to fill or otherwise occupy land in tide water, where the title to such land is in the Commonwealth, such person or corporation shall," etc. The section obviously refers to those cases where license is granted either by the Legislature or your Board to occupy lands of the Commonwealth below tide water, the fee remaining in the Commonwealth. The charter of the Boston Terminal Company, on the other hand, authorizes the taking of land in fee, including lands of the Commonwealth below tide water; and the company should be restrained from occupying any flats or deep-water lands that it has not first taken in fee, in accordance with the provisions of its act.

The foregoing considerations answer the various questions contained in your letter. For the sake of clearness, however, I reply to them specifically, as follows, to wit:—

1. Assuming that filling in tide water under the rights conferred by c. 516, Sts. 1896, required approval under Pub. Sts., c. 19, should the license be framed under section 9, and has section 16 any application?

The license should be framed under section 8.

2. Does c. 516, Sts. 1896, authorize the Boston Terminal Company to build over tide waters a bridge, wharf, pier or dam, or to fill flats or drive piles below high-water mark?

The statute authorizes the Boston Terminal Company to do whatever is necessary for the building of a union station within the limits of the lands taken by it for that purpose, whether above or below high-water mark.

3. If it does, is it authorized so to do without the sanction provided in Pub. Sts., c. 19?

4. If the sanction of the Board of Harbor and Land Commissioners is required before the Boston Terminal Company can fill in tide waters, should it be granted under the provisions of Pub. Sts., § 8, or § 9?

The sanction of the Board of Harbor and Land Commissioners is required under the provisions of section 8, but not under the provisions of section 9.

5. Is the authority granted by c. 516, Sts. 1896, subject to the requirements of Pub. Sts., c. 19, § 16?

This section does not apply to the work of the Boston Terminal Company.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General.*

Public Records. — Custodian. — Repair. — Expense.

St. 1897, c. 439, § 6, requires every person having the custody of the public records of a county, city or town, to keep them in repair, and such county, city or town must bear the expense, whether it has appropriated money for that purpose or not.

SEPT. 21, 1897.

ROBERT T. SWAN, Esq., *Commissioner of Public Records.*

DEAR SIR: — I have your letter of the 7th, inquiring whether, under St. 1897, c. 439, § 6, any person having the custody of any public records can lawfully incur expense which a county, city or town will be obliged to pay, unless an appropriation for the purpose has previously been made by the county, city or town.

The statute in question provides that "Every person having the custody of any public records of a county, city or town, consisting of written or printed books, shall, at the expense of the county, city or town, have all such books properly and substantially bound," etc. This statute makes the duty of the custodian imperative, whether an appropriation is made by the county, city or town, or not, and even if no such appropriation be made. He must obey the law. Failure to perform this duty by him is punishable under the provisions of section 12 of the same act.

The liability of the county, city or town for the expense so incurred does not arise from any act of the corporation itself, but exists by virtue of the statute provision. It is plainly the duty of the county, city or town to appropriate money for the purpose specified in the act; but if it fails to perform its duty it does not thereby escape its liability therefor.

Yours truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Steam boilers. — Licenses. — Classes of licenses.

St. 1896, c. 546, § 1, making it unlawful for any person to have charge of or operate a steam boiler or engine without a license, does not require men employed merely as coal shovellers to be licensed.

Examiners of engineers have authority to issue firemen's licenses for such class of boilers as they find the applicant qualified to take charge of or operate.

SEPT. 29, 1897.

RUFUS R. WADE, Esq., *Chief Massachusetts District Police.*

DEAR SIR: — Your letter of August 12 requires my opinion upon a number of questions touching the interpretation of St. 1895, c. 471, and St. 1896, c. 546.

1. In a large boiler plant, where many men are employed as firemen, simply putting coal under the boilers, with a fireman in charge to take care of the water for the boilers, whether these men are required to have licenses under the statutes.

St. 1896, c. 546, § 1, makes it unlawful for any person "to have charge of, or to operate a steam boiler or engine" (with certain exceptions) unless he holds a license therefor, as provided in said chapter. The statute is intended for the security of the public, and those employed or having business in the vicinity of steam boilers, by providing that those who have charge of such boilers shall possess the skill necessary for their safe operation. The word "operate," as used in the statute quoted, is to be taken as meaning the directing or superintending of the working of the boiler. It does not apply to mere laborers, who have no responsibility or authority in the matter. Men who are employed as coal shovellers cannot be said to be in charge of or to be operating a boiler. They are not required to be licensed.

The foregoing considerations make it unnecessary to reply to the second and third questions in your letter.

4. Have the examiners the authority to issue firemen's licenses for low-pressure boilers only, marked, "Good only for low-pressure heating boilers?"

St. 1895, c. 471, § 2, provides that "Any person desiring to act as engineer or fireman shall make application to so act to an examiner of engineers . . . and if upon examination the applicant is found trustworthy and competent a license shall be granted to said applicant to have charge of or to operate such steam plants as the examiner may find him qualified to have in keeping." Section 3 of the same act provides for three classes of engineers' licenses, and further provides that "A fireman's license shall be issued to any person who, after having passed an examination, as hereinafter provided, shall have been found competent to take charge of or to operate any steam boiler or boilers." If in the provision last quoted "any steam boiler or boilers" is equivalent to all boilers, then these provisions are inconsistent with the provisions of section 2, which authorizes the granting of a license to a fireman "to operate such steam plants as the examiner may find him qualified to have in keeping." This being so, I am of opinion that the expression "any steam boiler or boilers" is not to be taken as meaning all steam boilers, but rather "any steam boiler or boilers" which the examiners find the applicant competent to operate. Under this construction of the statute it follows that the examiners have authority to issue a fireman's license for such class of boilers as they find the applicant qualified to have charge of;

and if they find him qualified to have charge of low-pressure heating boilers, they may issue a license accordingly. There is nothing in the provisions of St. 1896, c. 546, inconsistent with this interpretation.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

The Massachusetts Highway Commission has no power to impose penalties for the infringement of its rules.

SEPT. 29, 1897.

A. B. FLETCHER, Esq., *Secretary, Massachusetts Highway Commission*.

DEAR SIR:—Authority is given to the Massachusetts Highway Commission, by St. 1892, c. 338, § 3, to establish rules for the conduct of its business. The question submitted by your letter of September 20 is, whether the commission has the right to impose penalties for the infringement of said rules.

Your commission has no power to impose penalties. That can only be done under direct and explicit authority from the Legislature.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

The Massachusetts Hospital for Dipsomaniacs and Inebriates has authority, under St. 1897, c. 474, "to finally discharge" a patient who is absent from the hospital, as well as one who is present.

OCT. 4, 1897.

WARREN F. SPALDING, Esq.,

Secretary, Massachusetts Hospital for Dipsomaniacs and Inebriates.

DEAR SIR:—I have your letter of the 30th ult., asking my opinion upon the question whether the trustees have the authority, under the provisions of St. 1897, c. 474, "to finally discharge" a patient who is in fact absent from the hospital on a permit to be at liberty, issued in accordance with the provisions of St. 1889, c. 414, § 8, or who is absent by elopement.

I see no reason why a final discharge may not be issued to a patient who has been committed or admitted to the hospital, and whose connection with such hospital has not been formally terminated, whether he is in fact at the hospital at the time of the final discharge or not.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Commissioners of Prisons. — Vacancy. — Parole.

Pub. Sts., c. 219, § 1, provides that there shall be five Commissioners of Prisons; but if for any reason a vacancy occurs, it is still a lawful Board, and has a right to parole a prisoner from the State Prison, under St. 1897, c. 206, § 1.

OCT. 4, 1897.

HERBERT D. WARD, Esq., *Commissioner of Prisons.*

DEAR SIR:—Your letter of the 2d inst. requests my opinion upon the question whether the present Board has the right to parole a prisoner from the State Prison, under the provisions of St. 1897, c. 206, § 1, there being a vacancy in the Board.

Under the provisions of St. 1894, c. 440, as amended by St. 1895, c. 252, a prisoner in the State Prison could be paroled by the Commissioners of Prisons. Unanimous action by the Board was not in terms required, but it was necessary to have the approval of the Governor and Council thereto.

The existing statute (St. 1897, c. 206, § 1) dispenses with the approval of the Governor and Council, and in place thereof requires that the parole be granted "by the unanimous vote of all the members of the Board."

The Board at present consists of but four members. It is still, however, the Board of Prison Commissioners, and has all the rights, powers and duties of the Board of Prison Commissioners. It may, therefore, by a "unanimous vote of all the members of the Board" issue a parole to a prisoner in the State Prison. Pub. Sts., c. 219, § 1, provides, it is true, that there shall be five Commissioners of Prisons. This, however, is a directory provision merely; and if for any reason the Board is composed of four, it is still a lawful Board of Prison Commissioners. The act of all the present members of the board is the unanimous act of the Board and of all its members, as required by the statute.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Massachusetts Highway Commission. — Saugus River. — Bridge.

The Saugus River being navigable tide water, the Massachusetts Highway Commission has no authority to construct a bridge over it without special authority from the Legislature.

OCT. 5, 1897.

A. B. FLETCHER, Esq., *Secretary, Massachusetts Highway Commission.*

DEAR SIR:—Your letter of September 24 requires my opinion upon the following question: "Has the Highway Commission,

under the authority given it in general statute law, the right to construct a bridge across the Saugus River below the lower bridge already existing there, with or without permission from the Harbor and Land Commissioners, or is a special act of the Legislature necessary before the commission can build such bridge?"

The Saugus River, being navigable tide water, is a public highway, subject to the public right of navigation. This right is not to be taken away or diminished without clear legislative authority. A bridge may be built over tide water above an existing bridge by license from the Harbor Commissioners, under certain conditions; but there is no general law specifically authorizing the construction of a bridge over navigable waters below the limit of existing encumbrances.

The authority of your commission to lay out and construct public highways (St. 1894, c. 497), does not give your Board broader powers than those already delegated to county and municipal boards. It has been held that such boards are not authorized to lay out a way across a navigable river. *Boston v. Brookline*, 156 Mass. 172, 175; *Com. v. Coombs*, 2 Mass. 488. In the latter case it was held that the general authority given to the court of general sessions to lay out highways does not extend to the laying out of a highway over a navigable river, so as to obstruct the same by a bridge; and that a general authority to lay out a new highway is not to be extended so as to give the power to obstruct an open highway already in the use of the public. *Vid.* also *Arundel v. McCulloch*, 10 Mass. 70; *Kean v. Stetson*, 5 Pick. 492.

I am of opinion, therefore, that your commission has not the authority to construct the bridge in question without special authority from the Legislature.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Street Railways. — State highways. — Construction.

Municipal boards have the discretion of determining, under Pub. Sts., c. 118, §§ 7, 21 and 22, whether public convenience requires the construction of street railways in State highways; but under St. 1897, c. 355, their grants are subject to the veto of the Massachusetts Highway Commission.

OCT. 5, 1897.

A. B. FLETCHER, Esq., *Secretary, Massachusetts Highway Commission*.

DEAR SIR:—In your letter of September 24 you require my opinion as to how far St. 1897, c. 355, amending St. 1894, c. 497, § 2, affects the opinion heretofore given to the Board, dated Nov. 16, 1896.

In that communication, and for reasons therein set forth, I stated it to be my opinion that the statutes authorizing the construction of State highways did not operate to repeal the provisions of Pub. Sts., c. 113, §§ 7, 21 and 22. These sections delegated to municipal boards the discretion of determining, after due notice and hearing, whether necessity and public convenience requires the construction of street railways in highways. I do not think this jurisdiction is affected by St. 1897, c. 355.

In my former opinion, however, I suggested, without deciding, that it would probably be necessary to obtain not only a grant from the municipal board, but a permit from the Massachusetts Highway Commission, before constructing street railways in the State highways or altering tracks therein. The effect of St. 1897, c. 355, is to remove all doubt upon that subject, and to require the approval of and a permit from your commission before constructing or altering a street railway in a State highway. The authority, powers and duties of municipal boards in respect to street railways remain unchanged, but their grants are subject to the veto of your Board.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Insane paupers. — Transfer. — Regularity of commitment papers.

The State Board of Lunacy and Charity has authority to transfer pauper inmates from any institution devoted to the care of insane persons to any other of like character.

Under St. 1895, c. 286, superintendents or other officers of insane hospitals have no authority to pass upon the regularity of commitment papers which accompany the order of commitment issued by the court; that is a question for the courts alone.

OCT. 15, 1897.

CHARLES E. WOODBURY, M.D., *Inspector of Institutions*.

DEAR SIR: — Your letter of the 4th inst. requires my opinion upon two questions, to wit: —

First. — Has the Board (of Lunacy and Charity) authority to transfer insane paupers from the State Asylum for Insane Criminals at Bridgewater to the Medfield Insane Asylum?

Among the powers originally given to the Board of State Charities, which was created by St. 1863, c. 240, was that of transferring pauper inmates "from one charitable institution or lunatic hospital to another." The Board of State Charities was superseded in 1879 (St. 1879, c. 291) by the Board of Health, Lunacy and Charity; and in 1886, when the State Board of Health was re-established, the name of the Board was changed, and was

thereafterwards denominated the State Board of Lunacy and Charity. But the right of transfer of pauper inmates of charitable institutions and lunatic hospitals has been continued in the same terms until the present time.

At the time of the original enactment (St. 1863, c. 240) there were but three receptacles provided by the State for the reception of insane persons, all of which were called lunatic hospitals. The term "lunatic hospital," therefore, as originally used was intended to cover all receptacles for the insane under the State's charge. It was undoubtedly the intention of the Legislature, in creating the Board of State Charities, to give full authority to the Board to classify, divide and separate paupers, whether insane or not, under the control of the State, wherever they were kept or maintained. Since the first use of the words "lunatic hospital" in connection with the right conferred upon the Board as to transfer of paupers, other institutions for the reception of insane persons have been created, some of which are not called lunatic hospitals, to wit, the Worcester Insane Asylum, the Medfield Insane Asylum and the State Asylum for Insane Criminals. But all of these are institutions established for the care and maintenance of insane persons; and I am unable to discover any essential distinction, so far as this question is concerned, between those State institutions which are called lunatic hospitals and those which are called insane hospitals, insane asylums and asylums for insane criminals. All of them are charitable institutions, and are alike under the supervision of the State Board.

I am of opinion, therefore, that the provisions of Pub. Sts., c. 79, § 9, authorizing the transfer of pauper inmates by the State Board from one charitable institution or lunatic hospital to another, are intended to be general in their nature, applicable to all the institutions under the State Board, and to authorize the transfer of pauper inmates from any institution devoted to the care of insane persons to another of like character.

The foregoing considerations dispose of the question submitted, unless there is something in the statutes specially relating to the Medfield Insane Asylum or to the State Asylum for Insane Criminals, which limits this general authority. The charter of the Medfield Insane Asylum (St. 1892, c. 425, § 4) provides that "all the laws relative to State lunatic hospitals, and to persons committed thereto on the ground of insanity, so far as they may be applicable, shall apply to said asylum and to the persons committed thereto: *provided*, that no patient shall be admitted to said asylum except as transferred thereto by the State Board of Lunacy and Charity from one of the State lunatic hospitals or the Worcester

Insane Asylum." These provisions clearly put the Medfield Insane Asylum into the class of existing lunatic hospitals, excepting that it is not intended as a place of original commitment, but only of transfer from other institutions. The provision in relation to such transfer was not intended to be a limitation of the powers of transfer already existing in the State Board, but rather a confirmation and extension of them to the asylum thus created.

The act establishing the State Asylum for Insane Criminals (St. 1895, c. 890) contains sundry provisions relating to the commitment and transfer of insane criminals to said asylum; but there is nothing in the act which seems intended to limit the general authority already existing in the State Board to transfer insane paupers from one charitable institution or lunatic hospital to another.

I am of opinion, therefore, that the State Board has authority to transfer insane paupers from the State Asylum for Insane Criminals to the Medfield Insane Asylum.

Second. — How far have officers of insane hospitals the authority to pass upon the regularity of commitment papers, particularly the physicians' certificates which accompany the order of commitment issued by the court?

St. 1895, c. 286, regulates the commitment of persons to lunatic hospitals. It provides that no one shall make a certificate to the court of the insanity of a person unless he shall state under oath that he is a graduate of a legally chartered school, that he has been in practice for three years, and that he is duly registered. The physician making the certificate must have examined the person alleged to be insane within five days of his signing the certificate, and shall state in the certificate that in his opinion said person is insane, and shall specify the facts on which his opinion is founded. It is further provided that a copy of this certificate, attested by the judge, shall be delivered by the officer making the commitment to the superintendent of the hospital, to be filed with the order of commitment. The statute further provides a form of certificate which "shall be deemed sufficient if substantially followed;" but it does not prohibit the use of other suitable forms containing the required statements of fact.

These provisions are intended for the guidance and control of the committing magistrate. They specify and limit the character of the evidence to be submitted for his adjudication. His determination of the sufficiency of the evidence or the certificate submitted is final and binding upon committing officers and keepers of State institutions, to whom his precepts are directed. They are

not called upon, nor have they the right, to question his adjudication in the matter. They are not judicial officers.

The provisions requiring a copy of the certificate to be filed are obviously for the benefit of the person committed, and are not intended to require the determination of the superintendent as to its sufficiency before obeying the order of commitment.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Veterans' bounties. — Promises of towns and cities to pay bounties during the war. — St. 1897, c. 179.

Sts. 1897, c. 179, applies only to such promises of bounty as were made to induce enlistment, and which in fact wholly or in part did induce enlistment; it, therefore, does not apply to drafted men or their substitutes.

It is immaterial whether the promise to pay a bounty in consideration of enlistment was for a cash payment at the beginning or at the end of the service, or whether it was the promise of monthly or periodical payment, or was a valid promise in law when made or not.

Oct. 20, 1897.

EDWIN B. ROBBINS, Esq., *Secretary*.

DEAR SIR: — Your letter of September 9 requires my opinion as to the construction of St. 1897, c. 179, entitled "An act to provide for the payment of bounties to Massachusetts soldiers from the treasury of the Commonwealth in certain cases." The specific questions submitted can better be answered by a consideration of the scope and purpose of the act.

The duty of the commission is to investigate claims for unpaid bounties presented by veterans of the late war for the suppression of the rebellion. The act provides that when the commission finds that the veteran in whose name the claim is presented "was promised a bounty for military or naval service by any city or town in this Commonwealth, that said veteran afterwards duly complied with the conditions under which said bounty was to be paid, and that said bounty has not been paid," it may certify the claim for payment from the treasury of the Commonwealth.

The language quoted defines and limits the class of claims included within the provisions of the act. They are claims in which (1) the veteran was promised a bounty by a city or town in the Commonwealth, (2) the promise was made in consideration of military or naval service, (3) the service was rendered in consideration of which the bounty was promised, and (4) the bounty has not been paid.

The statute intended to include cases only in which the promise of bounty was made in consideration of military or naval service to be rendered by the person to whom the bounty was promised. The word "consideration" is not used; but a promise of a bounty "for military or naval service" is a promise in consideration of such service. In the recent case of *Brown v. Russell*, 166 Mass. 14, Article VI of the Declaration of Rights, which provides that "No man, nor corporation, or association of men, have any other title to obtain advantages . . . distinct from those of the community, than from what arises from the consideration of services rendered to the public," was considered by the court; and it was held that the words "consideration of services rendered to the public" did not mean or include services which had been rendered to the public in the past, but services to be rendered. I think a similar interpretation is to be given to the words of the act in question, and that a promise of a bounty for military or naval service, in the absence of any explicit declaration to the contrary, is to be taken to mean a promise in consideration of military or naval service to be rendered. This view is strengthened by the subsequent expression in the statute, to wit, "that said veteran afterwards duly complied with the conditions under which said bounty was to be paid." The word "afterwards," taken in connection with all of the words used, makes it plain that the Legislature had in mind only such promises of bounty as were made to induce enlistment, and which in fact wholly or in part induced such enlistment.

The act expresses the purpose of the Commonwealth to fulfil such promises as were made by the cities and towns of the State to induce persons to enter the service of the United States; but which promises, for any reason, have not been fulfilled. Cases where the promise was not the consideration of entering the service are not included within the provisions of the act. It cannot properly be said that a soldier, to whom a bounty was voted by a city or town after his enlistment, made a contract with a town under which he went into service, or that any promise was made him as a consideration of such service. The language used points clearly to a promise made upon consideration of service to be performed, and not to a gratuity voted or promised which was not an inducement to the soldier or sailor to enter the service.

This being so, it is the duty of the commission to disallow all claims for bounty where the vote of the town was not the inducement to service. The promise of a bounty to a man already in the field, and not in consideration of enlistment, or made after the expiration of service, is not such a promise as is included in the meaning of the act.

The foregoing conclusions are reached without considering whether it would be constitutional for the Commonwealth to assume the payment of bounties not promised as a consideration for enlistment, but voted as a gratuity to men in the service. *Brown v. Russell*, 166 Mass. 14; *Mead v. Acton*, 139 Mass. 341. It is not necessary to determine how far, in view of the decision of the court in *Brown v. Russell*, *ubi supra*, the Legislature may constitutionally go in the way of gratuities to men who have served honorably the State, but whose service has long since ended; for by this act, in my opinion, for the reasons stated above, the Legislature did not intend the payment of such gratuities, but rather the fulfilment of executory promises, which, for any cause, have not been performed.

For the same reasons I am of opinion that a vote of a town to pay a bounty to men drafted into the service and credited to the town, or to those whom they should employ as substitutes, is not within the intent of the act. A conscript could not make a contract for service with the town. He served, or furnished a substitute, because he was compelled to by reason of the draft made upon him, and any promise in consideration of such service to be rendered was without consideration. It cannot be said that one who was drafted rendered military or naval service in consideration of a promise made by the city or town to which he was credited that he should be paid a bounty. The language of the act in question does not include this class of persons. The same is true of substitutes. His contract was with the man whose place he filled. He was hired to take the place of a man who could make no contract with the town, and he could not stand in any better situation than the man whom he represented.

The word "bounty" has been defined by Chief Justice Bigelow, in *Fowler v. Danvers*, 8 Allen 80, 84, as signifying "money paid or a premium offered to encourage or promote an object, or procure a particular act or thing to be done." This definition agrees with the meaning given to the word in dictionaries of approved authority. There is nothing in the history of the legislation relating to bounties, or in the act now under consideration, tending to show that this is not the meaning to be given to the word in this statute. It is immaterial whether bounty promised in consideration of enlistment was in the nature of a cash payment at the beginning or at the end of the service, or whether it was a monthly gratuity in the form of wages. If the city or town, not being under obligation to pay wages, promised as a consideration for enlistment that it would pay a monthly sum either to the soldier or to his family, in addition to the wages paid him by the

government of the United States, and this promise was made as a consideration of and before enlistment, and the enlistment was induced wholly or in part by such promise, the monthly or periodical payment so promised must be regarded as a bounty within the meaning of the act.

In *James v. Scituate*, 11 Allen 93, a promise made by the town "to pay to each volunteer soldier raised in this town and being an inhabitant therein and mustered into the service of the United States, . . . and having a family, fifteen dollars per month in addition to the sum allowed by the United States per month and during such service, and to each soldier not having a family the sum of ten dollars per month for like service," was held by the court to be a bounty. Mr. Justice Gray, in delivering the opinion, speaking of this promise, said: "The town offered him a bounty if he would volunteer and be mustered in. He accepted the offer by entering into an organization of militia which was liable to be called into the national service."

I am of opinion that, whenever a volunteer was promised, as an inducement to his enlistment, a gratuity of a fixed sum per month, during his service, or for any other time, such promise was the promise of a bounty, and is within the spirit of the act in question.

Whether the promise of a bounty referred to in the act is intended to include every promise made by a town or city, even though unlawful, or is limited only to such promises as the town had the right under existing laws to make, or which were ratified by subsequent legislation, is a question of much difficulty. In some cases promises were made by towns without authority, or even against express prohibition by the Commonwealth. Promises to pay monthly wages during the term of service were by subsequent legislation ratified for a period of ninety days, and declared to terminate at the end of that period. St. 1861, c. 222, § 2. If the intention of the Legislature in passing the act in question was to obligate the Commonwealth to the fulfilment of such void or prohibited promise, it is unfortunate that such intention was not more clearly expressed, for ordinarily the word "promise" used in a statute would be taken to mean only a lawful promise.

On the other hand, it is not to be presumed that the cities and towns were not ready to fulfil, and did not when requested fulfil, all promises for bounty which they had lawfully made. I am not informed that any such attempt at repudiation was made by any of the municipalities in the Commonwealth. Indeed, if it had been attempted, the promises made might have been enforced in the courts. It had been repeatedly held that a lawful promise to

pay a bounty could be enforced in an action of contract against the town. *Grover v. Inhabitants of Pembroke*, 11 Allen 88; *Carr v. Warren*, 98 Mass. 329.

If, therefore, the scope of the act be limited only to such promises as the town could lawfully make, or which were ratified by subsequent legislation, the number of persons benefited under the act would be very limited. It would include only those who had for any reason failed to seasonably present their claim. Such a construction of the statute would practically make it merely an act for the relief of veterans whose claims are barred by the statutes of limitations. Such a narrow and limited construction is not to be presumed, unless clearly made necessary.

On the contrary, the history of legislation upon the matter of unpaid bounties points to a more liberal construction of the act. From time to time special acts have been passed giving bounties to certain soldiers whose claims against their towns or cities were for any reason void. For example, in *Marsh v. Scituate*, 153 Mass. 34, judgment was rendered for the defendant upon four actions to recover bounty money, upon the ground that the promise of the town relied upon was void. Thereupon, by Res. 1895, c. 125, the plaintiffs in said suits, together with twenty-three other persons, were voted a sum to be paid out of the treasury of the Commonwealth equivalent to the bounty promised them by the vote of the town, which had been adjudged illegal. There are many similar resolves upon the statute books. Vid. Res. 1895, cc. 123, 124, 126; Res. 1896, cc. 108, 104, 106, 107, 108, 109, 110, 115, 117. Many, if not all, of these special resolves were for the payment of bounties to soldiers, promised by votes of cities or towns which were void under the statutes of the Commonwealth. Other like claims were presented to the Legislature of 1897, which passed the act in question.

It is to be presumed that the Legislature, in the enactment of a general law providing for the payment of bounties from the treasury of the Commonwealth to veterans who had enlisted under promises made by towns and cities, had in mind the numerous special acts upon the same subject which had been passed by previous Legislatures, and the petitions for further grants of the same character which were then pending before it. It is a familiar principle of the construction of statutes that the history and general system of legislation upon any given subject may be taken into consideration in order to aid the construction of a statute relating to the same subject. *Church v. Crocker*, 3 Mass. 21. In view of the numerous special acts granting bounties to veterans of the civil war in cases where promises made to them by the

towns were unauthorized and therefore void, it is beyond doubt that the purpose of the act in question was to pass a general law covering the whole subject matter by the appointment of a commission to adjudicate and pass upon all such claims.

I am of opinion, therefore, that it is not the duty of your commission to determine whether the promises of the towns were valid in law, or not. If a bounty was promised by a town or city, and the service was performed in consideration of such promise, the veteran is entitled to be reimbursed from the Commonwealth, if for any reason the bounty has not been paid by the town.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Registered pharmacist. — Selling liquor. — Plea of guilty. — Conviction.

A plea of guilty in the superior court by a registered pharmacist charged with selling liquor in violation of the terms of his license is a "conviction" within the meaning of St. 1896, c. 897, § 9, and the Board of Registration in Pharmacy has authority to revoke or suspend his license after due hearing.

Nov. 10, 1897.

H. M. WHITNEY, *President, Board of Registration in Pharmacy*.

DEAR SIR:—St. 1896, c. 897, provides, in section 7, that your Board shall hear all complaints made to them against any person registered as a pharmacist, charging him with suffering or permitting the use of his name or certificate of registration in the conduct of the business of pharmacy when he himself is not the owner and actively engaged in such business; or engaging in, aiding or abetting the violation, or, in his business as a pharmacist, violating any of the laws of the Commonwealth now under the supervision of the Board of Registration in Pharmacy, and especially the laws relating to the sale of intoxicating liquor. Section 9 provides that, if the Board find the person complained against to be guilty of the charges, they may suspend or revoke his registration, "but the license or certificate of registration of a registered pharmacist shall not be suspended or revoked for a cause punishable by law until after conviction by a court of competent jurisdiction."

The question stated in your letter of October 28 is whether a plea of guilty made by a person complained against in the superior court is a "conviction," within the meaning of that word as used in section 9, the material words of which are quoted above.

It is well settled that in its ordinary legal sense of the word "conviction," as used in the statutes of the Commonwealth, signifies that the defendant has pleaded guilty, or has been found guilty

by the verdict of a jury. The exhaustive opinion of Chief Justice Gray, in *Com. v. Lockwood*, 109 Mass. 323, leaves no doubt that such was the meaning of the word "conviction," not only in the common law, but as it was used in the Constitution, and, for the most part, in the statutes of the Commonwealth. Moreover, it is expressly provided, in Pub. Sts., c. 200, § 5, that "No person indicted for an offence shall be convicted thereof, unless by confessing his guilt in open court, by admitting the truth of the charge against him by his plea or demurrer, or by the verdict of the jury accepted and recorded by the court."

In some statutes, however, the word is used as implying the judgment and sentence of the court upon a verdict or confession of guilt. For example, the provisions of the statutes (Pub. Sts., c. 169, § 19), that the conviction of a witness of crime may be shown to affect his credibility, has been held to be limited to cases where final judgment has been entered upon the verdict. *Com. v. Gorham*, 99 Mass. 420. So also in case of the plea of *autrefois convict*. *Com. v. Lockwood*, 109 Mass. 323, 329. These and other cases in which the word "conviction" is used in a more comprehensive sense as implying a judgment may be regarded, however, as exceptions to the general rule, arising in most instances from the fact that the record of the judgment is to be used as evidence in some other proceeding.

If in the statute under consideration the word "conviction" is to be taken to mean final judgment, it must be because of some special reason taking the case out of the general rule, as above stated. Elsewhere in the statute (section 16) the word "conviction" is used in its ordinary signification; and it is not to be presumed that the same word would be used in two senses in the same statute, unless there is some manifest reason therefor.

The purpose of the Legislature in the provision under consideration is not wholly clear. The conviction itself is not made evidence for the consideration of the Board, as in the case in Pub. Sts., c. 100, § 18, where the conviction operates as a forfeiture of license, and where, presumably, the word is used in the more comprehensive sense. The provision in question was probably intended to prevent the Board from trying the question of the guilt of the person complained of before he had had opportunity to defend himself before a jury. If this is so, there is no reason why the Board should be required to wait until judgment be entered before taking jurisdiction. If a person has confessed guilt in open court, or has been found guilty by a jury, it cannot properly be said that the Board are prejudicing his right to a fair trial in court by proceeding to try a complaint pending before them charging the same

offence as that to which he has pleaded guilty, or upon which he has been found guilty by a jury. If it were otherwise, it would be in the power of the court or the district attorney to prevent indefinitely the revocation of the license of one who has violated the provisions of the statute. This, obviously, the Legislature did not contemplate, for the sole jurisdiction over pharmacists' licenses, and over the granting and revoking of them, is in the Board.

It is to be observed that the statute does not make the conviction of the person complained of a conclusive or adequate cause for revocation of his license by the Board, as doubtless would have been the case if the word "conviction" implied a final judgment. Notwithstanding the proceedings in court, the Board must still proceed to hear the case, and find for themselves, upon the evidence before them, that "the person is guilty of the acts charged against him."

I am of opinion, therefore, that after plea or verdict of guilty rendered against the complainant the Board have jurisdiction to suspend or revoke the license of the person complained against, upon due hearing as provided in the statutes.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Member of Legislature.—Contract in which State is interested.—Payment.

A contract made by the trustees of the Massachusetts Hospital for Epileptics with a member of the Legislature for the installation of a boiler and other heating apparatus in the hospital subjects the member to a fine, under Pub. Sts., c. 205, § 12, is illegal, and the member cannot recover upon it in an action at law; yet, the work under it having been nearly completed before either party knew of the provision of the statute forbidding the member from making it, the trustees may waive the right to insist upon the defence of illegality, and pay to the contractor the amount they find equitably due him on the contract.

Nov. 17, 1897.

WILLIAM N. BULLARD, M.D.,

Chairman of Trustees of Massachusetts Hospital for Epileptics.

DEAR SIR:—Your letter of November 11 discloses the following facts. Acting under the authority of St. 1895, c. 483, § 2, the trustees of the Massachusetts Hospital for Epileptics, having duly advertised for proposals, made a contract with the lowest responsible bidder for the installation of a boiler and other heating apparatus for the hospital being erected under the supervision of the Board, the contract price being about \$1,600. The contract was awarded to the lowest responsible bidder, after due investigation

of his ability. He has practically completed the work in accordance with the terms of the contract, and to the satisfaction of the Board. It thus appears that all the requirements of the statute binding upon the trustees have been complied with, and that the contractor would be entitled to receive his money unless prevented by the following facts.

The contractor is a member of the Legislature of 1897, and under the provisions of Pub. Sts., c. 205, § 12, the making of such a contract was prohibited to him. The section substantially provides that if a member of the Legislature is personally interested in a contract in which the State is a party interested, which is made by a State commission or by authority derived therefrom, he is liable to punishment by fine or imprisonment. I am informed that when the contract was signed, and until within a short time before the completion of the work, neither the contractor nor the trustees were aware of this provision; and that when the matter was called to the contractor's attention he immediately ceased work. This, however, was not until the contract was substantially performed.

It is well settled that no recovery can be had in law upon an illegal contract. *Miller v. Post*, 1 Allen 434; *Goddard v. Rawson*, 130 Mass. 97. This is true not only in a suit upon the contract, but also upon open account for the value of services or materials furnished. In other words, the contractor or purchaser may retain the proceeds of an illegal contract, and cannot be sued for the price thereof by a person who in making the contract was guilty of a violation of law. One who is benefited by a contract made upon the Lord's day could not be held liable in a suit brought upon such contract, even though the fruits of the contract remained in his hands. *Ladd v. Rogers*, 11 Allen, 209; *Cardoze v. Swift*, 113 Mass. 250. The trustees, therefore, may retain the results of the work done under the contract, and defend the Commonwealth against any suit brought therefor in whatever form by the contractor.

But this is a matter of defence only. The trustees have committed no offence, the prohibition being against a member of the Legislature only. It is not illegal for one who has received the proceeds of a contract which is so prohibited to pay the price agreed upon. He may waive his rights in law, and treat the contract as subsisting. For example, one who buys coal which was not duly weighed by a sworn weigher, might, prior to a statute altering the principles of the common law, keep the coal and successfully defend a suit for the price of the same. But if the person receiving the benefit of such a prohibited or illegal contract

sees fit to pay the price of what he has received, he commits no offence, and is not guilty of violating any statute.

The trustees, having complied with all the provisions of the statute applicable to them, have the right in their discretion to pay to the contractor the amount which they find equitably due him thereon, waiving their right to insist upon any defences that would be open to them by reason of the illegality of the contract on his part.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Foreign insurance company. — Reinsurance of Massachusetts risks.

An insurance company organized under the laws of another state or government, and admitted to do business in this Commonwealth, has no authority to effect reinsurance on risks taken by it in Massachusetts in companies not authorized to do business in this Commonwealth.

DEC. 1, 1897.

HON. FREDERICK L. CUTTING, *Insurance Commissioner*.

DEAR SIR:—Your letter of Nov. 4, 1897, requires my opinion upon the following question: Have insurance corporations, organized under the laws of another state or government, and duly admitted to do business in this state, authority to effect reinsurance on Massachusetts risks in corporations not authorized to do business in this Commonwealth?

St. 1894. c. 522, § 84, provides in terms that “no company of another state or government shall directly or indirectly contract for or effect reinsurance on any risk in Massachusetts with any company not authorized to do business therein.” If this provision is not modified by any other statute, it furnishes a conclusive answer to your question.

It is probable that your question was suggested by the apparently contradictory provision of section 20 of the same statute from which the above provision is quoted. That section is as follows: “If any company authorized to transact the business of insurance in this Commonwealth shall directly or indirectly contract for or effect any reinsurance of any risk or part thereof taken by it, it shall make a sworn report thereof to the Insurance Commissioner at the time of filing its annual statement, or at such other time as he may request; and such reinsurance, except so far as it is in companies authorized to do business in this Commonwealth, shall not reduce the reserve required of it or the taxes to be paid by it, or increase the amount it is authorized to have at

risk in any town or fire insurance district." Inasmuch as this provision seems to recognize reinsurance with companies not authorized to do business in this Commonwealth, there is an apparent contradiction between the two provisions.

It is to be observed, however, that the section last quoted is not limited to insurance in Massachusetts. I am of opinion, therefore, that the provision in section 84 above quoted is to be construed as a proviso or limitation of the general provisions in section 20. Taking the two sections thus together, they amount to a requirement that in all cases of reinsurance by a company of any risk, whether within or without the Commonwealth, a sworn report thereof shall be made to the Insurance Commissioner; and that such reinsurance (excepting in companies authorized to do business in the Commonwealth) shall not reduce the reserve required or the taxes to be paid; provided, that no reinsurance by a foreign insurance company of any risk in Massachusetts shall be made with any company not authorized to do business in the Commonwealth. Thus construed, the provisions are not inconsistent.

Your question is, therefore, to be answered in the negative.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Assessment Insurance. — Sick-benefit business. — St. 1890, c. 421.

St. 1890, c. 421, does not allow the Berkshire Health and Accident Association, an assessment insurance company, to continue to contract to pay benefits for disability caused by illness, although its charter and previous statutes did allow it to make such contracts.

DEC. 4, 1897.

Hon. FREDERICK L. CUTTING, *Insurance Commissioner*.

DEAR SIR: — Your letter of the 1st inst., requires my opinion upon the question whether the Berkshire Health and Accident Association, a Massachusetts corporation, is authorized to contract for the paying of weekly benefits for disability caused by illness.

The Berkshire Health and Accident Association was incorporated Jan. 18, 1885, under the provisions of Pub. Sts., c. 115, as amended and enlarged by St. 1882, c. 195. The purpose of the organization as set forth in its articles of association was the "providing a weekly benefit for its members in case of total disability from accident or illness." This purpose was a legal one under the provisions of statutes then in force, and under which it was incorporated.

By St. 1885, c. 183, assessment insurance was defined and regulated, and all companies carrying on the business of assessment insurance were declared to be subject to the provisions of that statute, excepting only the so-called fraternal beneficiary corporations. This corporation is not, and never was, a fraternal beneficiary corporation. The statute of 1885, c. 183, in section 1 provided that "Every contract whereby a benefit is to accrue to a party or parties named therein upon the death or physical disability of a person, which benefit is in any degree or manner conditioned upon the collection of an assessment upon persons holding similar contracts, shall be deemed a contract of insurance on the assessment plan." The act further provided that the business involving the issuance of such contracts should be carried on only by duly organized corporations, subject to the provisions and requirements of said act. The same section further provided as follows: "If the benefit is to accrue through the death of the insured person, the contract shall be of life insurance; if through the accidental death only, or the physical disability from accident or sickness of the insured, it shall be casualty insurance." Under these provisions the corporation in question could lawfully provide for the payment of benefits to persons disabled by illness.

St. 1890, c. 421, was another general law relating to assessment insurance superseding the statutes of 1885, and all other laws, theretofore passed upon the subject of assessment insurance. This statute, which is practically the existing law relating to assessment insurance, contained an important modification of the provisions of the previous law upon the subject (St. 1885, c. 183), the provisions of which I have quoted above. This modification consisted in the elimination of contracts for benefits to be paid in consequence of physical disability arising from sickness. The exact words of section 1 are as follows: "If the benefit is to accrue through the death of the insured person, the contract shall be of life insurance; if through the accidental death only, or the physical disability from accident of the insured, it shall be of casualty insurance." The words "or sickness" contained in the statute of 1885 are omitted in the statute of 1890. The omission of these words plainly indicated that the Legislature did not intend longer to authorize the making of contracts of insurance providing for the payment of benefits to persons disabled by illness. The reasons for thus omitting what are commonly called "sick benefits" it is not necessary now to consider, although they seem sufficiently obvious.

It remains to consider whether the statute of 1890 has made any exceptions in favor of existing companies like the one in question,

which by their original charters were authorized to pay benefits to persons disabled by illness. Upon this question the provisions of St. of 1890 seem to be sufficiently explicit. Section 1, after defining assessment insurance, provides in terms that "the business involving the issuance of such contracts (to wit, contracts of insurance upon the assessment plan) shall be carried on in this Commonwealth only by duly organized corporations subject to the provisions and requirements of this act." Then, after providing for two forms of contracts, to wit: first, where benefit accrues from the death of the insured person, and: second, where it accrues through accidental death or disability from accident of the insured, the section provides that "such business shall be lawful only as defined and permitted by this act." The eight following sections provide for the formation of corporations to transact the business of life or casualty insurance, arising from accident or death, on the assessment plan; and section 9 provides that "Corporations so organized may transact the business of life or casualty insurance arising from accident, or both, on the assessment plan." Section 25 of the same act is as follows: "Any corporation existing under the laws of this Commonwealth and now engaged in transacting the business of insurance on the assessment plan, may re-incorporate under the provisions of this act: *provided*, that nothing in this act contained shall be construed as requiring or making it obligatory upon any such corporation to re-incorporate, and any such corporation may continue to exercise all the rights, powers and privileges conferred by this act, or its articles of incorporation *not inconsistent herewith*, and shall be subject to the requirements and penalties of this act the same as if re-incorporated hereunder."

Taking these and the other provisions of St. 1890 together, it is plain that the Legislature intended to authorize the business of assessment insurance to be carried on only in the two ways specified in section 1, viz., life insurance and casualty insurance; meaning by casualty insurance contracts for the payment of benefits in cases of accidental death, or of disability arising from accident. No other forms of assessment insurance were intended to be recognized or authorized. Corporations thereafterwards organized could carry on either or both of the specified classes of assessment insurance. Corporations already in existence and carrying on assessment insurance business of any kind could reincorporate under the act, or could continue their business, exercising all the rights conferred by their articles of incorporation not inconsistent with the provisions of the statutes of 1890.

While it is undoubtedly true that the purpose of the Legislature to prohibit the business carried on under the common designation

of "sick benefits" could have been more plainly expressed, its purpose, upon consideration of all the provisions of the act, is sufficiently clear and unmistakable.

I am of opinion, therefore, that the corporation in question may not make contracts providing for the paying of benefits for disability caused by illness.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Armories. — Use. — Fair for charity.

Armories provided for the militia under St. 1888, c. 384, may not be used by a regiment for the purpose of holding a fair for the benefit of a charitable society.

Dec. 6. 1897.

Maj.-Gen. SAMUEL DALTON, *Adjutant-General*.

DEAR SIR:—Your letter of the 3d requires my opinion upon the question whether troops located in armories provided under St. 1888, c. 384, may "use the armories for the benefit of outside charities." Your letter further states that in the specific case upon which the question arises it is proposed by a regiment of volunteer militia to hold a fair for the benefit of a charitable society, to wit: the Home for Consumptives.

St. 1895, c. 465, § 5, provides as follows: "Armories provided for the militia under the provisions of chapter three hundred and eighty-four of the acts of the year eighteen hundred and eighty-eight shall not be used except by the active militia of this Commonwealth, and they shall not be loaned or let to any one except for a proper military purpose, and then only when the application is approved by the commander-in-chief and intermediate commanders."

The plain purpose of this statute is to forbid the use of armories provided for the militia excepting by the active militia, and for proper military purposes. Your question must be answered in the negative.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Expenses of jails. — Appropriation. — County treasurer. — St. 1897, c. 153, § 10.

Salaries of jailers, masters and assistants, and expenses incurred for the support of prisoners in jails and houses of correction, are expenditures "required by law," and the appropriation for them having been used before the end of the financial year, the county treasurer may pay them for the remainder of the year, under St. 1897, c. 153, § 10, out of any money in the county treasury.

DEC. 20, 1897.

CHARLES R. PRESCOTT, Esq., *Controller of County Accounts.*

DEAR SIR: — St. 1897, c. 153, § 10, is adapted to meet the difficulties suggested in your letter of December 6. The facts you state are that, in the county in question, the appropriations have proved not to be sufficient to pay the expenses incurred for "salaries of jailers, masters and assistants, and the support of prisoners in jails and houses of correction;" and that the amount, owing to unforeseen contingencies, was all expended in eleven months of the financial year.

The expenditures referred to are "required by law," and are therefore within the provisions of section 10, above referred to, which provides in terms that "Whenever the appropriation for any purpose is insufficient to meet any expenditure required by law the county treasurer may, on the order of the county commissioners, make payment for such legally required purpose out of any money in the county treasury." The salaries of the persons named are fixed by law, and the prisoners must be supported. It is not always possible to foresee the amount required for such purposes, particularly the support of prisoners. It was the obvious intention of the Legislature to provide for just such contingencies by the section referred to.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Tender. — Surety. — St. 1897, c. 438. — St. 1890, c. 215.

Moneys paid to clerks of municipal or district courts as "tender" and as "surety" in lieu of bond on appeal, in civil cases, are included in the provisions of St. 1887, c. 438, §§ 3, 4 and 6, and the Controller of County Accounts has the right to require an accounting of them.

The same moneys, if, for any reason, they remain in the hands of clerks, come within the provisions of St. 1890, c. 215, and should be deposited in a national bank.

DEC. 20, 1897.

CHARLES R. PRESCOTT, *Controller of County Accounts.*

DEAR SIR: — Your letter of November 18 requires my opinion upon the following questions, to wit: —

1. Are moneys paid to the clerk of a municipal or district court as "tender," in civil cases, included in the funds or moneys described in and included in the provisions of St. 1887, c. 438, §§ 3, 4 and 6?

2. Are moneys paid into court as "surety," in lieu of bond on appeal in civil cases, so included?

3. Are the moneys above designated included in and covered by the provisions of St. 1890, c. 215?

The first two questions may be properly considered together.

St. of 1887, c. 438, § 3, provides that the controller "shall visit . . . at least once a year . . . all . . . clerks of police, municipal or district courts . . . and at such times shall make an examination of the books, accounts and vouchers of the aforesaid officers, ascertaining in detail the various items of receipts and expenditures; and said controller shall ascertain the actual amount of cash or money on hand in any of the aforesaid departments or with any of said officers." Section 4 of the same chapter provides that it shall be "the duty of all such officers . . . to make returns and exhibits under oath to said controller in such form and at such time or times as he shall prescribe." Section 6 provides that the said officers shall "keep an accurate record of . . . all sums of money which have in any way been charged or received by them or to their use by reason or on account of their offices or in their official capacity."

By St. 1890, c. 216, § 2, it is further provided that the officers named in section 3 (above quoted) who "shall neglect or refuse to record or cause to be recorded in the cash book prescribed by the controller of county accounts an accurate classification of all moneys received and expended or paid out by them in their official capacity, or by reason or on account of the same," shall be guilty of a misdemeanor.

I understand that it is claimed by some of the clerks of such courts that moneys paid as "tender" or "surety" are not within the provisions of the above statutes, and therefore are not included in the funds which the clerks are required to keep an account of, subject to the examination of the controller; and that consequently the controller cannot by right demand to see the accounts or statements of receipts and disbursements of money so derived, nor to see vouchers of payments so made, nor to know or verify the actual balance on hand belonging to either account. This contention is based upon the fact that moneys paid as "tender" and as "surety" are not public funds. They are moneys in which neither the county nor the municipality is interested, but only the parties to the suit. The controller, being a public officer,

is not concerned, it is claimed, in such moneys, and consequently has no right to examine the accounts of them.

The difficulty with this contention lies in the fact that the language of the statute is explicit and comprehensive. Money paid as "tender" or as "surety," though not paid for the use of the public, is, nevertheless, paid to the clerk as a public officer, and received, held and paid out by him as such. The statute expressly includes "all moneys which have in any way been charged or received by them or to their use by reason or on account of their said offices or in their official capacity." I am of opinion that this language cannot be so limited as to exclude money received or paid for any purpose by clerks in their official capacity.

The purpose of the statute, moreover, clearly looks to an examination of all funds received by such officers, whether on public or on private account. If a clerk had money in his hands as clerk, which he was not required to keep and exhibit an account of to the controller, that officer would be unable to verify his accounts accurately, or to know with the certainty which the statute intends, the actual state of his cash. Money not required to be kept in the accounts exhibited to the controller could be transferred to the moneys so required to be kept in such a way that the accounts would appear to be correct, even when there was in fact an actual deficit. The only way in which the controller can keep fully informed of the facts is by requiring accounts to be kept of all moneys received by clerks in their official capacity. If that is done, the controller can check up the items of receipts and payments, and ascertain if the cash on hand corresponds thereto.

St. 1888, c. 275, which, in reference to the duties of the controller, uses the expression "public funds," does not, in my opinion, affect the question. That statute provides that the controller shall in his annual report make such suggestions and recommendations to the General Court as, in his judgment, will tend to simple, uniform and economical method of accounting for public funds. Whatever that statute may mean, it relates to the duties of the controller, but does not modify the provisions of the statutes fixing the duties of clerks.

I am of opinion, therefore, that the first two questions must be answered in the affirmative.

The third question is, whether moneys paid to a clerk as "tender" or as "surety" are included in the provisions of St. 1890, c. 215. That statute provides that "clerks of police, district and municipal courts, having cash funds in their hands as such officers beyond what is required for immediate use, shall make deposit

thereof as trustees in some national bank located in the county in which said officers serve."

I am of opinion that the reasons stated above, which require an affirmative answer to your first two questions, are as well applicable to the determination of this question. Both classes of funds referred to by your question are in the hands of the clerks as public officers, and are not required for immediate use. If they are deposited as required by this statute, the controller is enabled, as already stated, to check up and verify the accounts of the clerks.

It has been claimed that money paid as "tender" should be kept in *specie*, for the reason that it is said to be important for the parties to know whether the tender to the defendant by the plaintiff was made in lawful money. But the fact that lawful money is paid to the clerk is not evidence that money of that character was originally tendered. Bad money might have been offered to the plaintiff, and good money brought into court.

It is of no consequence what sort of money is paid to the clerk, if he accepts it for the amount intended to be paid. Many technicalities surrounded the subject of tender under the common law; among them that only certain classes of money, to wit, gold and silver, or paper money declared by the government to be legal tender, should be used, thus excluding even bills of national banks. There could be no tender at common law after suit brought. This was cured by statute; and it is provided (Pub. Sts., c. 168, § 24, *et seq.*) that a tender may be made, in certain cases, after action brought, and be availed of in defence if the amount tendered be paid into court. The words of the statute are, "bringing into court the amount so tendered for costs, as well as for the debt or damage." It is not the "money" tendered that must be delivered to the clerk, but the "amount." There is, therefore, no obligation on the part of the clerk to keep it separate. It follows that the amount so paid becomes funds in his hands as a public officer, and subject to the provisions of the statute referred to.

Money paid as "surety" stands upon the same principle. The statute makes it the duty of clerks of inferior courts receiving money in lieu of bond to "transmit the same with the papers to the clerk of the superior court to which the appeal is taken." If the money received is transmitted forthwith, there is of course no reason for depositing it in a national bank; but if for any reason it remains in the hands of the clerk, it comes within the provisions of the statute.

Yours very truly,

HORACE M. KNOWLTON, *Attorney-General.*

OPINIONS UPON APPLICATIONS FOR LEAVE TO FILE
INFORMATIONS IN THE NAME OF THE
ATTORNEY-GENERAL.

ATTORNEY-GENERAL *v.* SELECTMEN OF WELLESLEY.

An information for a writ of mandamus will not be signed by the attorney-general when upon the facts shown it is clear that the duty for the neglect of which mandamus is sought will be performed by the respondents before the case can be heard by the court.

OCT. 29, 1897.

This was an application by the Democratic committee of the town of Wellesley for an information against the selectmen of that town.

The information set forth that John H. Sheridan and Charles M. Eaton, who were appointed upon the board of registrars of said town of Wellesley as Democrats, had ceased to act with the Democratic party, and were not entitled to serve as the Democratic members of the board of registration; that the town committee had notified the selectmen that Sheridan and Eaton had so ceased to act with the Democratic party; and that on the eleventh day of October they filed with the selectmen a written complaint setting forth the facts, and requesting the removal of Sheridan and Eaton.

The prayer of the information was for a writ of mandamus to the selectmen, commanding them to remove the said Sheridan and Eaton from their offices as registrars of voters, and to appoint members of the Democratic party in their places.

St. 1883, c. 417, after providing for a board of registration, which shall represent the two leading political parties, further provides, in section 29, that "Whenever, upon written complaint . . . to the selectmen of a town, and after notice and hearing, it shall appear that a registrar of voters, other than the . . . town clerk, has ceased to act with the political party which he was appointed to represent, the . . . selectmen . . . shall remove such registrar from office." Under this statute the jurisdiction of determining whether a registrar "has ceased to act with the political party which he was appointed to represent" is given to the selectmen. It is the duty of that board, when complaint is made, to give notice to the party complained against, and to hear and determine the question. If they refuse to give such a hearing,

mandamus lies to compel them so to do. If, therefore, there were no other facts than those stated in the petition, I should deem it my duty to sign the information, to the end that the complaint of the Democratic town committee might be duly heard and determined.

But it appeared at the hearing before me that about the time the information was presented in this office the selectmen had ordered a hearing upon the complaint of the Democratic committee, to be had November 16. The only result, therefore, which could come from the filing of this petition, would be a writ of mandamus to compel the board to perform a duty which will have been performed before the case can be heard by the court. Under these circumstances, I am of opinion that the use of the name of the Attorney-General should not be granted to the information.

It was strenuously urged at the hearing that by reason of the neglect of the selectmen the party which the petitioners represent has lost the right of being represented in the registration for the pending election. Whether this is so or not it is not necessary to determine, for, even if it be so, mandamus will not remedy the wrong. If through any neglect or failure of duty on the part of the selectmen the petitioners have lost rights, their remedy is by indictment. Mandamus does not lie to punish violations of the criminal law.

ROSE M. KNOWLTON, *Attorney-General*.

ATTORNEY-GENERAL *ex rel* v. RICHARD BRAY.

AN information in the nature of *quo warranto* will not be signed by the attorney-general excepting in cases where the question of the construction of a law affecting the Commonwealth generally is involved, or when the Commonwealth as such is for any reason interested in the doctrine of the question, or where no other remedy is open to the relator. When the question involved is purely local, and one in which the Commonwealth has no interest, mandamus is the more proper remedy.

DEC. 20, 1897.

This was an application to the Attorney-General for the filing of an information in the nature of *quo warranto* against the respondent to try his title to the office of superintendent of public buildings in Lowell. At the hearing it appeared that the respondent was holding the office lawfully, unless he had been removed therefrom by the election of the relator. The relator had been elected to the office by the common council, and the question upon concurring in the election came before the board of aldermen in

due course. A dispute occurred between the mayor, who presided at the meeting of the board of aldermen, and one of the board, as to the proper disposition of certain alleged dilatory motions. Finally one of the aldermen assumed charge of the meeting, entertained and put certain motions, which resulted in the election of the relator. The mayor and a minority of the board denied the right of the alderman in question so to do. The sole question raised by the information is whether the proceedings in the board of aldermen, by which it is alleged that the relator was elected to the office, were legally conducted.

There is no question of the power of the Attorney-General to file an information in the nature of *quo warranto* against a person intruding upon a public office. This proceeding is a proper remedy to try the title between rival claimants to such office. 1 Spilling's Extraordinary Relief, § 620; 2 Spilling's Extraordinary Relief, § 1374. If, therefore, the position of superintendent of public buildings in Lowell is a public office, the Attorney-General may bring an information against the person usurping the office.

I do not deem it necessary, however, to determine the question whether the office of superintendent of public buildings is a public office, being of the opinion, upon other grounds, that it is my duty to refuse to sign the information.

The case in question presents no question of the consideration of a law of the Commonwealth. If a public office, it is not one which is of importance to the citizens of the Commonwealth generally. It has no connection with any department of the Commonwealth, nor with the expenditure of its money. It is a purely local question. While, technically, assuming it to be a public office, it is one the wrongful holding of which may be inquired into upon information by the Attorney-General representing the public, it is obviously not one of the class of cases for which the remedy of *quo warranto* was principally designed.

If an information by the Attorney-General were the only remedy open to the relator, the case might stand differently; but the Supreme Judicial Court has declared, in express terms, in a case similar in all respects to this, that a writ of mandamus "affords the speediest and best method of settling the dispute of rival claimants to a municipal office." *Keough v. Holyoke*, 156 Mass. 403. *Vid.* also *Russell v. Wellington*, 157 Mass. 100, 106. This remedy, which has thus been approved by the judgment of the Supreme Judicial Court, is open to the relator.

The practice of this office in respect to the filing of informations in the nature of *quo warranto* has not been uniform, even during the administration of the present incumbent. In view, however,

of the increasing frequency of such applications, in cases where only minor or purely municipal officers are involved, I am of opinion that a definite rule should be adopted in the matter, and that the use of the name of the Attorney-General should be invoked only in cases of the character I have indicated. When a question of the construction of a law affecting the Commonwealth generally is involved, or when the Commonwealth, as such, is, for any reason, interested in the determination of the question, the information may, with propriety, be filed by the Attorney-General, regardless of the importance of the office. But when the question is purely local, and one in which the Commonwealth is in no way interested, excepting so far as the issue involved is technically, only, a public one, I am of opinion that the parties should be relegated to the use of the writ of mandamus, if that remedy be open to them.

For the foregoing reasons I decline to sign the information.

HOSEA M. KNOWLTON, *Attorney-General*.

INFORMATIONS.

1. AT THE RELATION OF THE TREASURER AND RECEIVER-GENERAL.

(a) For the non-payment of corporation taxes for the year 1896, informations were brought against the —

A. M. Gardner Hardware Company. Tax paid and information dismissed.

A. M. Richards Lumber Company. Tax paid and information dismissed.

Adams Power Company. Enjoined.

Arthur C. King Company. Tax paid and information dismissed.

Bay State Metal Works. Tax paid and information dismissed.

Bay State Packing Company. Tax paid and information dismissed.

Berlin Falls Fibre Company. Enjoined.

Blanchard Machine Company. Tax paid and information dismissed.

Blackstone Valley Street Railway Company. Tax paid and information dismissed.

Boston Advertising Company. Tax paid and information dismissed.

Boston & Suburban Express Company. Tax paid and information dismissed.

Boston Calendar Manufacturing Company. Enjoined.

Boston Engraving McIndoe Printing Company. Pending.

Boston Market (corporation). Enjoined.

Boylston Pharmacy (incorporated). Enjoined.

Brookfield Brick Company. Tax paid and information dismissed.

Brooks Bank Note Company. Tax paid and information dismissed.

C. W. Mutelle Manufacturing Company. Tax paid and information dismissed.

Campbell Chemical Company. Tax paid and information dismissed.

Cape Ann Granite Railroad Company. Tax paid and information dismissed.

Chas. A. Millen Company. Tax paid and information dismissed.

- Chicopee Falls Wheel Company. Tax paid and information dismissed.
- Childs & Kent Express Company. Tax paid and information dismissed.
- Choate Drug and Chemical Company. Tax paid and information dismissed.
- Dunbar Mills Company. Tax paid and information dismissed.
- Evening Gazette Company. Tax paid and information dismissed.
- Foxboro Foundry and Machine Company. Tax paid and information dismissed.
- Franklin Educational Company. Tax paid and information dismissed.
- George P. Staples & Co. (incorporated). Tax paid and information dismissed.
- Havenner & Davis (incorporated). Pending.
- Healey & Lovell Company. Tax paid and information dismissed.
- Henry C. Hunt Company. Tax paid and information dismissed.
- Highland Foundry Company. Pending.
- Howe Lumber Company. Tax paid and information dismissed.
- Johnson Manufacturing Company. Tax paid and information dismissed.
- Lamprey Boiler Furnace Mouth Protector Company. Tax paid and information dismissed.
- Manufacturers' Shoe Company. Enjoined.
- Massachusetts Car Company. Pending.
- Medway Water Company. Tax paid and information dismissed.
- Model Manufacturing Company. Tax paid and information dismissed.
- Morrell Bros. Company. Tax paid and information dismissed.
- Monroe Boot and Shoe Company. Enjoined.
- New England Printing Telegraph Company of Mass. Tax paid and information dismissed.
- North Shore Lumber Company. Pending.
- Paul Askenasy Company. Tax paid and information dismissed.
- Pearson Box and Moulding Company. Tax paid and information dismissed.
- Pranker Manufacturing Company. Tax paid and information dismissed.
- Quaboag Steamboat Company. Tax paid and information dismissed.
- Shady Hill Nursery Company. Tax paid and information dismissed.
- Standard Grip Testing Machine Company of New England. Enjoined.

Sumner Drug and Chemical Company. Tax paid and information dismissed.

Taunton Evening News. Tax paid and information dismissed.

Taunton Herald Company. Tax paid and information dismissed.

Thompson & Odell Company. Tax paid and information dismissed.

Tremont Publishing Company. Pending.

Union Loan and Trust Company. Tax paid and information dismissed.

W. F. Adams Company. Pending.

Wade & Reed Company. Tax paid and information dismissed.

Weymouth Seam Face Granite Company. Tax paid and information dismissed.

Whittier Cotton Mills. Tax paid and information dismissed.

Willey Company. Pending.

Wm. H. King Sons Company. Tax paid and information dismissed.

Woodin Jewelry Company. Enjoined on tax return suit.

Worcester Gas Radiator Company. Enjoined.

Worcester Marble and Granite Company. Tax paid and information dismissed.

Worcester Reed Chair Company. Tax paid and information dismissed.

(b) For failure to file the tax return for the year 1896, required by section 38 of chapter 18 of the Public Statutes, informations were brought against the —

Alpha Cycle Company. Pending.

A. M. Niles Shoe Company. Return filed. Information dismissed.

American Camera Company. Return filed. Information dismissed.

American Publishing Company, The. Return filed. Information dismissed.

American Transmission Rope Company. Enjoined.

Arlington Hotel Company. Return filed. Information dismissed.

Arnold Print Works. Return filed. Information dismissed.

Arthur C. King Company. Return filed. Information dismissed.

B. W. Fellows Machine Company. Return filed. Information dismissed.

Babb Williams Douglass Company. Enjoined.

Ballardvale Manufacturing Company. Return filed. Information dismissed.

- Barnaby Manufacturing Company. Return filed. Information dismissed.
- Bay State Chair Company (incorporated), The. Return filed. Information dismissed.
- Blanchard Machine Company. Return filed. Information dismissed.
- Boston Advertising Company. Return filed. Information dismissed.
- Boston Calendar Company. Return filed. Information dismissed.
- Boston Clock Company. Return filed. Information dismissed.
- Boston Engraving and McIndoe Printing Company. Return filed. Information dismissed.
- Boston Ice Cream Company. Return filed. Information dismissed.
- Boston Market (corporation). Enjoined on tax suit.
- Boston Specialty and Toy Company. Return filed. Information dismissed.
- Boston Stock and Grain Exchange. Return filed. Information dismissed.
- Boston Trading and Export Company, The. Return filed. Information dismissed.
- Boylston Pharmacy (incorporated). Return filed. Information dismissed.
- Bradley Fertilizer Company. Return filed. Information dismissed.
- Bridgewater Electric Company. Return filed. Information dismissed.
- Brooks Bank Note Company. Return filed. Information dismissed.
- Burke Heel Company. Return filed. Information dismissed.
- Burnett Paint Company. Return filed. Information dismissed.
- C. A. Edgerton Manufacturing Company. Return filed. Information dismissed.
- Central Plating Works, The. Return filed. Information dismissed.
- Charles Perry Manufacturing Company. Return filed. Information dismissed.
- Chestnut Hill Real Estate Association of Marlborough. Return filed. Information dismissed.
- Childs & Kent Express Company. Return filed. Information dismissed.
- Clafin & Kimball (incorporated). Return filed. Information dismissed.
- Clark W. Bryan Company, The. Return filed. Information dismissed.

- Coates Clipper Manufacturing Company. Return filed. Information dismissed.
- Columbia Rubber Company. Return filed. Information dismissed.
- Co-operative Foundry Company. Pending.
- Damon Safe and Iron Works Company, The. Return filed. Information dismissed.
- Dean Whitney Elevator Company, The. Return filed. Information dismissed.
- Dorchester Safe Deposit and Trust Company. Enjoined.
- E. B. Tinkham Shoe Company. Return filed. Information dismissed.
- E. M. Slayton Freezer Company. Return filed. Information dismissed.
- Eastman Clock Company. Previously enjoined by this department.
- Elastic Box Toe Co-operative Association, The. Return filed. Information dismissed.
- F. Knight & Son Corporation. Return filed. Information dismissed.
- Fall River Electric Freight Railway Company. Return filed. Information dismissed.
- Fifield Tool Company. Return filed. Information dismissed.
- Fiske Wharf and Warehouse Company. Return filed. Information dismissed.
- Garrett-Ford Company. Return filed. Information dismissed.
- General Construction Company. Enjoined.
- Geo. P. Staples & Company (incorporated). Return filed. Information dismissed.
- Gilman Snow Guard Company. Return filed. Information dismissed.
- Gloucester Tow Boat Company, The. Return filed. Information dismissed.
- Greyhound Bicycle Manufacturing Company. Return filed. Information dismissed.
- Hanover Water Company. Pending.
- Hampden Watch Company. Return filed. Information dismissed.
- Havenner & Davis (incorporated). Return filed. Information dismissed.
- Haverhill Roller Toboggan Company. Pending.
- Healy & Lovell Company. Enjoined.
- Herdie Phaeton Company. Return filed. Information dismissed.
- Hygienic Closet Company. Enjoined.
- Interstate Law Company. Return filed. Information dismissed.

- Ionic Knitting Company.** Return filed. Information dismissed.
- Isham's Waters of Life Company.** Enjoined.
- J. G. Boutelle Company.** Return filed. Information dismissed.
- Jewett Piano Company.** Return filed. Information dismissed.
- Johnson Manufacturing Company.** Return filed. Information dismissed.
- King Shoe Company, The.** Return filed. Information dismissed.
- Knowles Loom Works.** Return filed. Information dismissed.
- La Societe de Publications Francaises des Etats Unis.** Enjoined.
- Lakeside Manufacturing Company.** Return filed. Information dismissed.
- Lambeth Rope Company.** Return filed. Information dismissed.
- Lamprey Boiler Furnace Mouth Protector Company.** Return filed. Information dismissed.
- Lewis-Robinson Company, The.** Return filed. Information dismissed.
- Lowell Ice Company.** Return filed. Information dismissed.
- London Harness and Saddle Company.** Return filed. Information dismissed.
- Lynn Express Company.** Previously enjoined by this department.
- Marshall Paper Company.** Return filed. Information dismissed.
- Massachusetts Heating and Ventilating Company.** Return filed. Information dismissed.
- Massachusetts Real Estate Company.** Return filed. Information dismissed.
- Merrick & Kellogg Company.** Return filed. Information dismissed.
- Metropolitan Stock Exchange.** Return filed. Information dismissed.
- Middleby Oven Company.** Return filed. Information dismissed.
- Milford Steam, Heat, Power and Refrigeration Company.** Return filed. Information dismissed.
- Millbury Woolen Mills Company.** Return filed. Information dismissed.
- Nathaniel Tufts Meter Company.** Enjoined.
- Natick Gas and Electric Company.** Return filed. Information dismissed.
- Natick Gas Light Company.** Return filed. Information dismissed.
- Neponset Reservoir Company.** Return filed. Information dismissed.
- New Bedford Street Transportation Company.** Return filed. Information dismissed.
- North Shore Lumber Company.** Pending.

Oak Island Grove Company. Return filed. Information dismissed.

O'Neill Shoe Company. Enjoined.

P. P. Emory Manufacturing Company. Return filed. Information dismissed.

Pigeon Hill Co-operative Paving Company, The. Return filed. Information dismissed.

Pilgrim Iron Foundry Company. Return filed. Information dismissed.

R. H. Long Shoe Manufacturing Company. Return filed. Information dismissed.

Riley-Warring Company. Enjoined.

Rogers-Young Company, The. Return filed. Information dismissed.

Sawyer Box Company. Pending.

Sheldon Brothers Company. Return filed. Information dismissed.

Slater Woolen Company. Return filed. Information dismissed.

Springfield Machine Screw Company, The. Return filed. Information dismissed.

Standard Brass Company. Return filed. Information dismissed.

Standard Furniture Company, The. Return filed. Information dismissed.

Standard Grip Testing Machine Company of New England. Return filed. Information dismissed.

Standard Horse Shoe Company. Return filed. Information dismissed.

Stoneham Gas and Electric Company. Enjoined.

Taunton Herald Company. Return filed. Information dismissed.

Trench Lamp Company. Return filed. Information dismissed.

Union Glue Company, The. Enjoined.

Union Loan and Trust Company. Return filed. Information dismissed.

University Press, John Wilson & Son (incorporated). Return filed. Information dismissed.

Vikings Co-operative Store Company, The. Return filed. Information dismissed.

Voorhees Electric Company. Return filed. Information dismissed.

W. F. Adams Company. Return filed. Information dismissed.

Warwick Cycle Manufacturing Company. Return filed. Information dismissed.

Watertown Machine Company. Return filed. Information dismissed.

Whittier Shoe Company. Enjoined.

Willey Company. Return filed. Information dismissed.

William H. King & Sons Company. Return filed. Information dismissed.

William J. Dinsmore Corporation. Pending.

Williamsburg Co-operative Creamery Association, The. Return filed. Information dismissed.

Woburn Light, Heat and Power Company. Return filed. Information dismissed.

Woodin Jewelry Company, The. Enjoined.

Woodward & Brown Piano Company. Return filed. Information dismissed.

Worcester & Marlborough Street Railway Company. Return filed. Information dismissed.

Worcester Gas Radiator Company. Enjoined on suit for taxes.

Worcester Reed Chair Company. Return filed. Information dismissed.

Woronoco Park Association, The. Return filed. Information dismissed.

2. AT THE RELATION OF THE COMMISSIONER OF CORPORATIONS.

(a) For failure to file the certificate of condition required by section 54 of chapter 106 of the Public Statutes —

N. W. Turner Company. Pending.

Johnson Manufacturing Company. Certificate filed. Information dismissed.

Parker, Sampson & Adams Co. Certificate filed. Information dismissed.

New England Dredging Company. Certificate filed. Information dismissed.

Geo. W. Prouty Company. Pending.

(b) For failure to file statement required by St. 1891, c. 341, and St. 1894, c. 541 —

Cape Ann Granite Company. Statement filed. Marked case off list.

3. AT THE RELATION OF PRIVATE PERSONS.

Attorney-General *ex rel.* Charles G. Rutter, mayor of Lawrence, *v.* Town of Methuen. Information for exceeding corporate powers. Hearing, and use of name granted. Petition amended to bill in equity. Bill dismissed.

Attorney-General *ex rel.* Frank McAnally *v.* William C. Barrie. Information to try title of respondent to office of clerk of the overseers of the poor of the city of Lawrence. Hearing, and use of name granted. Information dismissed.

- Attorney-General *ex rel.* Andrew B. Lattimore *et al. v.* William H. Clark *et al.* Information to reform abuse of public charity. Hearing, and use of name granted. Case argued before a single justice. Decree affirmed. See 167 Mass. 201.
- Attorney-General *ex rel.* F. Elliot Cabbot *et al. v.* Ellerton P. Whitney *et al.*, water commissioners of Milton. Information in the nature of *quo warranto*. Hearing, and use of name granted. Case not entered in court.
- Attorney-General *ex rel.* Lowell Institution for Savings *et al. v.* Warren Sherburne. Information to prevent building on public way and square. Hearing, and use of name granted. Information dismissed.
- Attorney-General *ex rel.* Mathew H. Cushing *et al. v.* Mathew H. Cushing. Information to appoint trustees under a public charity. Hearing, and use of name granted. This case was never entered in court.
- Attorney-General *ex rel.* Frank A. Gardner *v.* Town of Nantucket. Information to abate public nuisance. Hearing, and use of name granted. Information dismissed.
- Attorney-General *ex rel.* Inhabitants of Petersham *v.* Adonai Shomo. Information to forfeit charter for abuse of public charity. Hearing, and use of name granted. Information dismissed. See 167 Mass. 424.
- Attorney-General *ex rel.* Elvira Willis *et al. v.* Albert R. Wade *et al.* Information to try the title of the relators to certain offices in a corporation by the name of the Wales Home. Hearing, and use of name granted. Information dismissed.
- Attorney-General *ex rel.* Aldermen of Boston *v.* Brookline Gas Company. Information to abate public nuisance. Hearing, and use of name granted. Information dismissed.
- Attorney-General *ex rel.* Dorchester Historical Society and North Dorchester Improvement Society *v.* City of Boston. Information for abuse of public charity. Hearing, and use of name granted. Information dismissed.
- Attorney-General *ex rel. v.* Vineyard Grove Company. Petition for use of name in an information for an injunction restraining the said company from an alleged interference with the rights of the public in a sea beach, and ordering the removal of structures causing such alleged interference. Hearing. Use of name granted. Pending.
- Attorney-General *ex rel.* Richard Bray *v.* Charles F. Varnum. Petition for use of name to compel the respondent to show by what warrant he claims to hold the office of superintendent of public buildings. Hearing, and use of name granted. Judgment of ouster. See 167 Mass. 477.

- Attorney-General *ex rel.* Henry J. Couch v. Fred Patch.** Information to try the title to the office of license commissioner of Lawrence. Hearing, the use of name granted. Hearing before Supreme Judicial Court. Information dismissed.
- Attorney-General *ex rel.* Charles A. Cheney *et al.* v. Nathaniel Dole *et al.*** Information to try title to office of selectmen of West Newbury. Hearing, and use of name granted. Petition dismissed. See 168 Mass. 562.
- Attorney-General *ex rel.* v. Charles Callahan.** Information to try title to office of city solicitor of Lowell. Hearing, and use of name granted. Judgment of ouster.
- Attorney-General *ex rel.* v. Daniel J. Donahoe.** Information to try title to office of city messenger of Lowell. Hearing, and use of name granted. Judgment of ouster.
- Attorney-General *ex rel.* v. James H. Cahill.** Information to try title to the office of superintendent of streets of Lowell. Hearing, and use of name granted. Judgment of ouster.
- Attorney-General *ex rel.* John E. Curtis *et als.* v. John Drohan *et als.*** Information in the nature of *quo warranto* to try title to membership in Democratic city committee of Boston. Hearing, and use of name granted. Decree. See Banker and Tradesman, Dec. 1, 1897.
- Attorney-General *ex rel.* Samuel E. Hull *et als.*, Selectmen of Millbury, v. Washburn & Moen Manufacturing Company.** Information in the nature of *quo warranto* to abate a nuisance. Hearing, and use of name granted. Pending.
- Attorney-General *ex rel.* Andrew J. Bartholomew *et als.*, members of the school committee of Southbridge, v. John T. Clark, superintendent of schools.** Information in the nature of *quo warranto* to try respondent's title to office of superintendent of schools. Hearing, and use of name granted. Pending.
- Attorney-General *ex rel.* George S. Winslow *et als.* v. New England Railroad Company.** Information to compel the respondent to obey the order of the Railroad Commissioners, requiring it to abandon the two stations in Norwood and erect a new one. Hearing, and use of name granted. Pending.
- Attorney-General *ex rel.* Otis Freeman, Jr., v. John F. Colquhoun.** Petition to the Supreme Judicial Court for use of name in an information in the nature of *quo warranto* to try defendant's title to the office of superintendent of the poor farm in Lawrence. Hearing, and use of name granted. Pending.
- Attorney-General v. Medway Water Company.** Petition to the Supreme Judicial Court for use of name in an information to forfeit the defendant's charter for non-user and violation of statute. Hearing, and use of name granted. Pending.

APPLICATIONS REFUSED AND OTHERWISE DISPOSED OF.

[For full text of opinions, giving reasons for refusal, see page 102.]

Attorney-General *ex rel.* Daniel Warren *et al.* v. Selectmen of Wellesley. Information praying for mandamus to selectmen of Wellesley commanding them to remove registrar of voters. Hearing, and use of name denied.

Attorney-General *ex rel.* George T. Woodward v. Richard Bray. Petition to the Supreme Judicial Court for use of name in an information in the nature of *quo warranto* to try defendant's title to the office of superintendent of public buildings in Lowell. Hearing, and use of name denied.

GRADE CROSSINGS.

Notice has been served upon this department of the filing of the following petitions for the appointment of special commissioners, under St. 1890, c. 428, relating to the abolition of grade crossings.

Barnstable County.

Bourne. Selectmen of Bourne, petitioners. Commissioners appointed. Pending.

Harwich. New York, New Haven & Hartford Railroad Company, petitioner. Pending.

Harwich. Selectmen of Harwich, petitioners. Pending.

Berkshire County.

Richmond, Town of, petitioner. Crossings over Boston & Albany Railroad. Commissioners appointed. Hearing. Decree.

Richmond, Town of, and West Stockbridge, Town of, joint petitioners. Crossings over Boston & Albany Railroad. Pending.

Williamstown, Town of, petitioner. Crossings over Fitchburg Railroad. Commissioners appointed. Pending.

Richmond. Directors of Boston & Albany Railroad Company, petitioners. Final decree.

Lee, Selectmen of town of, petitioners. New York, New Haven & Hartford Railroad. Decree.

West Stockbridge. Directors of the Boston & Albany Railroad, petitioners. Commissioners appointed. Pending.

Bristol County.

Attleborough. Directors of Old Colony Railroad Company, petitioners. Commissioners appointed. Pending.

New Bedford, Mayor and Aldermen of city of, petitioners. Old Colony Railroad and New York, New Haven & Hartford Railroad. Pending.

Taunton, Mayor and Aldermen of city of, petitioners. Old Colony Railroad. Pending.

Fall River, Mayor and Aldermen of city of, petitioners, New York, New Haven & Hartford Railroad Company. Pending.

- Somerset. New York, New Haven & Hartford Railroad, petitioner. Pending.
- Dighton. New York, New Haven & Hartford Railroad, petitioner. Pending.
- Fall River. Mayor and Aldermen of city of Fall River, petitioners. New York, New Haven & Hartford Railroad. Pending.
- Easton. Directors of the New York, New Haven & Hartford Railroad Company, petitioners. Pending.

Essex County.

- Swampscott, Selectmen of, petitioners. Commissioners appointed. Hearing. Report partially confirmed. Pending.
- Manchester. Directors of the Boston & Maine Railroad Company, petitioners. Pending.
- Beverly. Directors of the Boston & Maine Railroad, petitioners. Pending.

Franklin County.

- Montague. Selectmen of the town of Montague, petitioners. Central Vermont Railroad Company and Fitchburg Railroad Company. Pending.

Hampden County.

- Chicopee, Town of, petitioner. Crossings over Connecticut River Railroad. Commissioners appointed. Pending.
- Monson. Boston & Albany Railroad, petitioner. Hastings', Butler's, Moran's and Silver Street crossings. Hearing July 25. Decree as to first and the last two crossings. Disagreement as to second. Recommended. Pending.
- West Springfield, Selectmen of, petitioners. Baldwin and Cold Spring streets. Hearings. Report of commissioners filed. Pending.
- Palmer, Selectmen of, petitioners. Pending.
- Springfield, Mayor and Aldermen of, petitioners. Bay Street, Boston Road, Wilbraham Road, Alden and Hickory streets, crossing the New York & New England Railroad. Pending.
- Springfield, Pasco Road, Directors of the Boston & Albany Railroad Company, petitioners. Pending.
- Springfield. Mayor and Aldermen of Springfield and directors of the Boston & Albany Railroad Company, petitioners. Pending.
- Westfield. Selectmen of the town of Westfield, petitioners. Pending.

Springfield. Mayor and Aldermen of Springfield, petitioners.
Pending.

East Longmeadow. Selectmen of East Longmeadow, petitioners.
Pending.

Hampshire County.

Belchertown, Town of, petitioner. Crossings over Central Massachusetts & New London Northern Railroad. Commissioners appointed. Pending.

Northampton, Mayor and Aldermen of, petitioners. King, North, Main, Holyoke, Pleasant (2 crossings) and South streets. Hearings July 27, September 29, October 1, 2 and 24. Report of commissioners filed. Decree confirming commissioners' report as to King, Edwards, Main and Upper and Lower Pleasant streets, but rejecting it as to Holyoke Street. Pending before full court on report.

Ware, Selectmen of, petitioners. Commissioners appointed. Decree.

Ware. Selectmen of the town of Ware, petitioners. Commissioners appointed. Pending.

Hatfield, Selectmen of Town of, petitioners, Connecticut River Railroad Company and Boston & Maine Railroad Company. Pending.

Middlesex County.

Lincoln. Fitchburg Railroad, petitioner. Pending.

Marlborough. Old Colony Railroad, petitioner. Fisher's crossing. Pending.

Ashland. Directors of Boston & Albany Railroad Company, petitioners. Commissioners appointed. Decree.

Natick. Directors of Boston & Albany Railroad Company, petitioners. Commissioners appointed. Decree.

Watertown, Selectmen of, petitioners. Commissioners appointed. Decree.

Somerville, Mayor and Aldermen of, petitioners. Pending.

Lowell, Mayor and Aldermen of, petitioners. Pawtucket and Church streets. Pending.

Natick. Directors of Boston & Albany Railroad, petitioners. Pending.

Newton, Mayor and Aldermen of city of, petitioners. Boston & Albany Railroad. Argued before full court. Not yet decided. Pending.

Waltham. Mayor and Aldermen of the city of Waltham, petitioners. Fitchburg Railroad Company. Pending.

Marlborough. Mayor and Aldermen of the city of Marlborough, petitioners. Fitchburg Railroad Company. Pending.

Arlington. Selectmen of the town of Arlington, petitioners. Pending.

Ayer. Selectmen of the town of Ayer and Directors of the Fitchburg Railroad Company, petitioners. Pending.

Cambridge. The Boston & Lowell Railroad, by its lessee the Boston & Maine Railroad, petitioner. Pending.

Concord. Selectmen of the town of Concord and Directors of the Fitchburg Railroad Company, petitioners. Pending.

Norfolk County.

Brookline. Boston & Albany Railroad, petitioner. St. Mary's Street. Commissioners appointed. Decree.

Norwood, Selectmen of, and New York & New England Railroad, petitioners. Washington, Chapel and Guild streets and Railroad Avenue. Hearings. Pending.

Braintree. Directors of the New York, New Haven & Hartford Railroad Company, petitioners. Pending.

Dedham. Selectmen of the town of Dedham, petitioners. Pending.

Stoughton. Directors of the New York, New Haven & Hartford Railroad Company, petitioners. Pending.

Dedham, Selectmen of town of, petitioners. Boston & Albany Railroad. Pending.

Braintree. Directors of New York, New Haven & Hartford Railroad, petitioners. Pending.

Dedham. New York, New Haven & Hartford Railroad Company, petitioner. Pending.

Hyde Park. New York, New Haven & Hartford Railroad Company, petitioner. Pending.

Hyde Park. New England Railroad Company, petitioner. Pending. (This case and the two preceding were consolidated.)

Medway. Selectmen of the town of Medway, petitioners. Pending.

Canton. Selectmen of the town of Canton, petitioners. Pending.

Abington. Directors of the New York, New Haven & Hartford Railroad Company, petitioners. Pending.

Plymouth County.

Brockton, Mayor and Aldermen of, petitioners. Commissioners appointed. Pending.

East Bridgewater. Directors of Old Colony Railroad Company, petitioners. Commissioners appointed. Pending.

Wareham. Directors of New York, New Haven & Hartford Railroad, petitioners. Pending.

Marshfield. Directors of New York, New Haven & Hartford Railroad, petitioners. Pending.

Hingham. New York, New Haven & Hartford Railroad Company, petitioner. Pending.

Middleborough. Selectmen of the town of Middleborough, petitioners. Pending.

Scituate. Selectmen of Scituate, petitioners. Pending.

Suffolk County.

Boston. Directors of Old Colony Railroad Company, petitioners. Tremont Street. Hearing. Pending.

Boston. Directors of Old Colony Railroad Company, petitioners. Washington Street. Petition dismissed.

Boston, Mayor and Aldermen of, petitioners. Crossing of Dudley Street, over New York & New England Railroad Company. Case stricken from docket.

Boston, Mayor and Aldermen of, petitioners. Eleven petitions :—

1. Clyde, Marginal, Webster, Sumner, Maverick, Prescott, Bennington, Saratoga, Curtis and Decatur streets, East Boston, across tracks of Eastern Railroad Company. Dismissed.
2. Same streets as above, crossing the tracks of the Boston & Albany Railroad Company. Dismissed.
3. Causeway and Travers streets, Boston, crossing the tracks of the Boston & Maine Railroad. Dismissed.
4. Austin, Cambridge and Perkins streets, Charlestown, crossing the tracks of the Boston & Maine Railroad. Pending.
5. Same streets as above, crossing the tracks of the Eastern Railroad Company. Pending.
6. Austin Street, Warren Avenue and Charles River Avenue, Charlestown, crossing the tracks of the Fitchburg Railroad Company. Pending.
7. Rutherford Avenue, Main Street and Chelsea Street, Charlestown, crossing the tracks of the Boston & Lowell Railroad Company. Pending.
8. A Street, Congress Street, Northern Avenue and West First Street, South Boston, crossing the tracks of the New York & New England Railroad Company. Dismissed.
9. Congress Street, South Boston, crossing the tracks of the New York & New England Railroad Company. Pending.

10. Dorchester Avenue and West Fourth Street, South Boston, crossing the tracks of the Old Colony Railroad Company. Decree.
 11. Dorchester Avenue, Dorchester, crossing the tracks of the Old Colony Railroad Company. Pending.
- Boston. Directors of Old Colony Railroad Company, petitioners. Codman Street, Boston. Pending.
- Chelsea, Mayor and Aldermen of, petitioners. Crossings on Chelsea bridge and Chelsea Bridge Avenue, over Boston & Maine Railroad. Under St. 1892, c. 374. Commissioners appointed. Hearing. Pending.
- Dorchester Avenue, Boston. Directors of the New York, New Haven & Hartford Railroad Company, petitioners. Pending.
- East Boston. Mayor and Aldermen of the city of Boston, petitioners. Boston & Maine Railroad Company, Boston & Albany Railroad Company, and Boston, Revere Beach & Lynn Railroad Company. Pending.
- Boston. Mayor and Aldermen of Boston, petitioners. Pending.
- Boston. Mayor and Aldermen of Boston, petitioners, New England Railroad Company. Pending.
- Boston. Mayor and Aldermen of Boston, petitioners. Pending.

Worcester County.

- Athol, Selectmen of, petitioners. Commissioners appointed. Pending.
- Auburn. Directors of Boston & Albany Railroad Company, petitioners. Pending.
- Boylston, Selectmen of, petitioners. Commissioners appointed. Pending.
- Clinton, Selectmen of, petitioners. Pending.
- Templeton, Selectmen of, petitioners. Pending.
- Westborough. Old Colony Railroad Company, petitioner. Pending.
- Worcester, Mayor and Aldermen of, petitioners. Grafton, Green, Washington and Plymouth streets. Pending.
- Worcester, Mayor and Aldermen of, petitioners. Millbrook, Garden, Lincoln, Market, School, Thomas, Central, Exchange, Summer and Shrewsbury streets. Pending.
- Fitchburg, Mayor and Aldermen of, petitioners. Pending.
- Leicester. Directors of Boston & Albany Railroad Company, petitioners. Pending.
- Warren. Directors of Boston & Albany Railroad Company, petitioners. Pending.

Worcester. Directors of Boston & Albany Railroad Company, petitioners. Pending.

Northbridge, Selectmen of, petitioners (two petitions). Pending.

Millbury, Selectmen of, petitioners. Pending.

Uxbridge. Directors of New York, New Haven & Hartford Railroad Company, as lessee of the Providence and Worcester Railroad Company, petitioners. Pending.

Worcester, Mayor and Aldermen of, petitioners. Hamilton and Millbrook streets. Pending.

Warren. Directors of Boston & Albany Railroad, petitioners. Pending.

Holden. Selectmen of Holden, petitioners. Fitchburg Railroad Company. Pending.

Westborough. Selectmen of Westborough and Directors of Boston & Albany Railroad Company, petitioners. (In this case a controversy arose between the town and the Commonwealth as to the respective amounts to be paid in the construction of the proposed alterations. The case was argued before the commissioners, and a decision rendered in favor of the claim made by the Commonwealth.) Argued before full court. Report of commissioners confirmed. Pending.

Southborough. Directors of the New York, New Haven & Hartford Railroad Company, petitioners. Pending.

Blackstone. Selectmen of Blackstone, petitioners. Pending.

Gardner. Selectmen of the town of Gardner, petitioners. Pending.

Leominster. Selectmen of the town of Leominster, petitioners. Pending.

Millbury. Selectmen of the town of Millbury, petitioners. Pending.

Sutton. Selectmen of the town of Sutton, petitioners. Pending.

Northbridge. Selectmen of Northbridge and Uxbridge, petitioners. Pending.

Gardner. Selectmen of Gardner, petitioners. Commissioners appointed. Pending.

Auburn. Selectmen of Auburn, petitioners. Pending.

Southborough. Selectmen of Southborough and Directors of New York, New Haven & Hartford Railroad Company, petitioners. Pending.

The following corporations having made voluntary application to the supreme judicial court for dissolution, and having given the Attorney-General due notice of that petition, and the Tax Com-

missioner herein certified that they were not indebted to the Commonwealth for taxes, the Attorney-General waived the right to be heard : —

Adams & Odell (incorporated).
Bradford Firemen's Relief Association, The.
Bigelow Lithographic Company.
Butchers' Rendering Association (co-operative).
Boston Flint Paper Company, The.
B. W. Fellows Machine Company.
Casino Art Company.
Crompton Loom Works.
Crocker Harness Company.
D. Webster King Glue Company.
Danvers Co-operative Union Society.
Davis Coast Wrecking Corporation.
Eliot Insurance Company.
F. M. Whiting Company.
Fall River & New Bedford Street Railway Company.
Fall River & Providence Steamboat Company.
Foster, Langdon & Co. (incorporated).
Greenfield Power Company.
Holyoke Hydrant and Iron Works.
Hub Webbing Company.
Hurley Shoe Company.
India Drug Company.
J. C. Lockett Crimping Machine Company.
Jamaica Pond Ice Company.
Knowles Loom Works.
Lexington Building Association.
Lowell Iron Company.
Manufacturer's Gas Light Company.
Merchants Woollen Company.
Nahant Steamboat Express Company.
New York Shoe Manufacturing Company, Corporation.
Quincy Water Company.
Royal Manufacturing Company, The.
Southbridge, Sturbridge & Brookfield Railroad Company.
Standard Thermometer Company.
Sutton Manufacturing Company.
Upton Felting Mills.
Waverly Magazine Company.
Westport Point Hotel Company.
Worcester Dry Goods Company.

The following corporations, reported to this department by the Tax Commissioner for delinquency in making their tax returns under Pub. Sts., c. 13, § 88, have been compelled, without the necessity of a suit at law, to comply with the statute:—

The A. L. Blackmer (incorporated).
A. W. Brine Construction Company.
American Bedstead Company.
Atlantic Telegraph Company of Massachusetts.
Ball Bearing Company.
Berlin Falls Fibre Company, The.
Boston and Bay State Die Company.
Boston Dental Manufacturing Company.
Brophy Brothers Shoe Company.
C. B. Cook Laundry Company.
Cambridge Co-operative Society.
Campbell Chemical Company.
Cape Ann Printing Company.
Cascade Power Company, The.
Casino Art Company, The.
Charles S. Brown Company.
Clicquot Club Bottling and Extract Company.
Co-operative Printing Society.
Daily News Company, The.
De L. Sheplie Company.
Dorchester Building Material Company.
E. H. Saxton Company.
E. Stebbins Manufacturing Company.
East Douglass Co-operative Association.
Edwards Grain Company.
Empire Laundry Machine Company.
Essex Leather Company.
F. E. Young Company, The.
Fairfield Ice Company, The.
Faulkner Manufacturing Company.
Framingham Electric Company.
George F. Hewett Company.
Globe Yarn Mills, The.
Greylock Co-operative Creamery Association.
Haverhill Ice Company, The.
Haverhill Milling Company, The.
Hoosac Tunnel and Wilmington Railroad Company.
Hopkinton Lithia Spring Water Company, The.
Horace Partridge Company, The.

Horn and Supply Company, The.
Howe's Mill Lumber Company.
Hoxie Mineral Soap Corporation.
Hyde Park Co-operative Association.
J. H. Conant Company.
James Hunter Machine Company, The.
James Russell Boiler Works Company.
Jewett Lumber Company.
John F. Fowkes Manufacturing Company.
L. H. Beals & Son Company, The.
M. E. Kanaly Company, The.
Marlborough Gas Light Company.
Merrimac Paper Company.
Monson Co-operative Creamery Association.
National Plaster Company, The.
North Dighton Cotton Company.
Oak Grove Creamery Company, The.
Old Corner Drug Store, The.
Parmenter Manufacturing Company, The.
People's Lumber and Manufacturing Company.
Pittsfield Coal Company.
Pittsfield Electric Company.
Plymouth Shoe Company.
Point of Pines Company.
Review Publishing Company.
Rockland Hotel Company, The.
Rockport Gas Company.
Shady Hill Nursery Company.
Standard Crockery and House Furnishing Company, The.
Taunton Evening News.
Thomas G. Plant Company.
Tyler & Moulton Shoe Company.
Union Desk Company.
United Manufacturing Company.
W. D. Wilmarth & Co. Corporation.
Wade & Reed Company.
Wakefield Water Company.
Walnut Publishing Company.
Western Union Telegraph Company.
Weymouth Seam-face Granite Company.
Wire Goods Company, The.
Worcester Arcade Corporation.
Worcester Envelope Company.
Ziegler Electric Company.

The following corporations, reported to this department by the Commissioner of Corporations for delinquency in filing the certificate of condition required by Pub. Sts., c. 106, § 54, have been compelled, without the necessity of suit, to comply with the statute :—

Paul Askanasy Company.

Watertown Water Supply Company.

Boston Blower Company.

Natick Gas and Electric Company.

Methyl Dental Company.

Milton Light and Power Company.

CASES ARISING UNDER THE COLLATERAL INHERITANCE TAX ACT.

[STATUTES 1891, CHAPTER 425.]

- Joseph Stone, executor of the will of Phineas J. Stone, petitioner, *v. the Treasurer of the Commonwealth et al.* Petition to the probate court of Suffolk County. Answer. Decree.
- Spencer W. Richardson, executor of the will of Mary F. Swift, petitioner, *v. the Treasurer of the Commonwealth et al.* Petition to the probate court of Norfolk County. Decree.
- Lewis S. Dabney, executor of the will of Theodore Chase, petitioner, *v. the Treasurer of the Commonwealth.* Petition to the probate court of Suffolk County. Decree.
- Sabin P. Sanger, *et al.*, executor of the will of Samuel Gould, petitioners, *v. the Treasurer of the Commonwealth et al.* Petition to the probate court of Suffolk County. Answer. Decree.
- Eliza C. Cleaveland *et al.*, executors of the will of Sarah P. Cleaveland, petitioners, *v. the Treasurer of the Commonwealth.* Petition to the probate court of Suffolk County. Answer of the Attorney-General claiming tax. Decree.
- Charles A. Merriam, executor of the will of Sarah N. Trowbridge, petitioner, *v. the Treasurer of the Commonwealth.* Petition to the probate court of Suffolk County. Pending.
- James H. Callahan, executor of the will of James A. Winslow, petitioner. Petition to the probate court of Suffolk County. Answer filed. Decree.
- Mary E. Wilson *et als.*, executors of the will of Sally A. Dwight, petitioners, *v. the Treasurer of the Commonwealth.* Petition to the probate court of Suffolk County. Answer filed. Pending.
- Lorenzo White, executor of the will of Charles F. Stoddard, petitioner, *v. the Treasurer of the Commonwealth.* Petition to the probate court of Suffolk County. Service accepted. Settled by payment of tax.
- James H. Frothingham, executor of the will of Joseph Frothingham, petitioner, *v. the Treasurer of the Commonwealth.* Petition to the probate court of Essex County. Answer filed. Decree. Appeal taken. Pending.

- J. J. Sullivan**, executor of the will of Catherine A. Kelly, petitioner, *v.* the Treasurer of the Commonwealth. Petition to the probate court of Middlesex County. Answer filed. Waived right to be heard.
- William H. Spooner**, executor of the will of Mary E. Curtis, petitioner, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Suffolk County. Right to hearing waived.
- Henry B. Terry**, executor of the will of Henry C. Stark, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Norfolk County. Right to hearing waived.
- Eugene V. R. Thayer**, one of the executors of the will of Cornelia V. R. Thayer, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Worcester County. Answer filed. Decree.
- Edward C. Rogers**, executor of the will of Joseph L. Shipley, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Hampden County. Answer filed. Decree.
- Frederick C. Abbe**, executor of the will of Emma C. Adams, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Hampden County. Answer filed. Pending.
- James S. Greves**, executor of the will of Mary T. Porter, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Bristol County. Answer filed. Decree.
- Nathaniel H. Emmons *et al.***, executors of the will of George W. Wales, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Suffolk County. Answer filed. Case submitted on briefs. Decree.
- James Murphy**, executor of the will of Thomas Leland, *v.* E. P. Shaw, Treasurer of the Commonwealth, *et al.* Petition to the probate court of Middlesex County. Answer filed. Decree.
- Sophia A. Merrill**, executrix of the will of J. L. Merrill, *v.* E. P. Shaw, Treasurer of the Commonwealth, *et al.* Petition to the probate court of Essex County. Answer filed. Decree.
- William O'Brien**, legatee and devisee under will of Mary E. Flynn, petitioner, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Middlesex County. Hearing waived.
- George W. Brown**, executor of the will of William H. Brown, *v.* E. P. Shaw, Treasurer of the Commonwealth, *et al.* Petition to the probate court of Essex County. Answer filed. Pending.
- Francis E. Bennett**, legatee under the will of George W. Coffin, *v.* E. P. Shaw, Treasurer of the Commonwealth, *et al.* Petition to the probate court of Suffolk County. Hearing waived.

- Frank O. Woods, executor of the will of Hanna M. Rounds, v. E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Essex County. Hearing. Decree.
- Juliet Porter, residuary devisee under will of Julia A. Parker, v. E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Suffolk County. Right to hearing waived.
- Burnside E. Sawyer *et al.*, heirs of Sylvanus Sawyer, petitioners, v. E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Worcester County. Hearing waived.
- Francis Bartlett, executor of the will of Louisa C. Palfrey, v. E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Suffolk County. Hearing waived.
- Samuel P. Hadley *et al.*, executors of the will of Lucinda B. Parker, v. E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Middlesex County. Answer filed. Pending.
- Thomas C. Greene, executor of the will of Charles W. Parsons, v. E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Suffolk County. Appearance entered. Decree.
- Walter P. Winsor, executor of the will of Mary B. Tolman, v. E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Bristol County. Appearance entered. Decree.
- Harriet E. Lillie v. E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Suffolk County. Hearing waived.
- A. McL. Goodspeed, executor of the estate of Frank W. Pierce, v. E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Dukes County. Answer filed. Decree.
- Congregational Home Missionary Society v. E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Middlesex County. Service accepted and appraisers appointed. Pending.
- Estate of Martha H. Skinner. Petition to the probate court for Bristol County for suspension of collateral inheritance tax. Consented to allowance of petition.
- Francis Norton, executor and trustee under the will of James A. Baldwin, v. E. P. Shaw, Treasurer. Petition to the probate court for Hampden County for instructions. Appearance entered. Pending.
- William Minot *et al.*, executors of the will of Chas. W. Kennard, v. E. P. Shaw, Treasurer. Petition to the probate court for Suffolk County for instructions. Decree.

- Sarah A. McFarland *et als.* v. E. P. Shaw, Treasurer. Petition to the probate court for Suffolk County for appointment of appraisers to reappraise estate of Mary Adams. Waived right to be heard.
- Sarah A. McFarland *et als.* v. E. P. Shaw, Treasurer. Petition to the probate court for Suffolk County for appointment of appraisers to reappraise the estate of George A. Adams. Waived right to be heard.
- Francis V. Balch *et al.*, trustees under the will of Belinda L. Randall, v. Attorney-General *et al.* Petition to the probate court for Suffolk County for instructions. Appearance entered. Answer filed. Pending.
- Odiorne Swain, executor of the will of Frederick H. Odiorne, petitioner. Petition to the probate court for Middlesex County for instructions. Appearance entered. Answer filed. Pending.
- John B. Brown, executor of the will of Mary M. Abbott, v. E. P. Shaw, Treasurer. Petition for extension of time under St. 1891, c. 425. Hearing. Pending.
- Uriel H. Crocker, trustee under a deed of trust of Alfred Ladd *et al.*, v. E. P. Shaw, Treasurer. Petition for instructions as to amount of collateral inheritance tax. Answer filed. Pending.
- Mary E. Stoddard, executrix of the will of Austin P. Day, v. E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court for Suffolk County. Appearance entered. Pending.
- Caroline B. Warren *et als.*, legatees of Elizabeth Torrey, v. E. P. Shaw, Treasurer for the Commonwealth. Petition to the probate court for Middlesex County for reappraisal. Pending.
- Louis P. Fisher, interested in the succession to the estate of Maria L. Hawes, v. E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court for Suffolk County for appraisal to determine the amount of collateral inheritance tax. Attorney-General waived right to be heard.
- Francis R. Southwick, administrator of the estate of Amos W. Southwick, petitioner. Petition to the probate court for Suffolk County to abate interest on collateral inheritance tax. Appearance entered. Decree.
- Ella J. Crittenden, petitioner, v. E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court for Hampden County for reappraisal. Attorney-General waived right to be heard.

- Fisher Ames, executor of the will of Mary Ames Armstrong, *v.* Treasurer of the Commonwealth. Petition to the probate court for Middlesex County to determine collateral inheritance tax and extend time for payment. Waived right to be heard.
- Charles M. Cumston, executor of the will of John S. H. Fogg, *v.* Treasurer of the Commonwealth. Petition to the probate court for Middlesex County. Appearance entered. Pending.
- Charles H. Chapman, executor of the will of Walter Parkhurst, *v.* Treasurer of the Commonwealth. Petition to the probate court of Middlesex County for reappraisal. Pending.
- Charles M. Cumston, executor of the estate of John S. H. Fogg, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court for Suffolk County. Attorney-General waived right to be heard.
- George W. Lord, interested in the succession to the estate of William C. Lord, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court for Suffolk County for reappraisal. Attorney-General waived right to be heard.
- John Kingsbury, executor and devisee under the will of Lauren Kingsbury, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court for Norfolk County. Attorney-General waived right to be heard.
- Joseph H. White *et al.*, trustees under the will of Ralph Huntington, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court for Suffolk County. Pending.
- Daisy E. Thurston *et al.*, devisees under the will of John Spink, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court for Bristol County for reappraisal. Pending.
- Mary G. Fogg, interested in the succession to the estate of John S. H. Fogg, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court for Suffolk County for reappraisal. Attorney-General waived right to be heard.
- Frank W. Bryant *et al.*, executors of the will of Nathan E. Bryant, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court for Middlesex County for remittance of interest on collateral inheritance tax. Attorney-General waived right to be heard.
- Luther Adams, one of the executors of the will of Stephen C. Williams, *v.* E. P. Shaw, Treasurer of the Commonwealth, *et al.* Petition to the probate court of Essex County. Appearance entered. Pending.

William Warren *et al.*, executors of the will of Elizabeth Torrey, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Middlesex County for acceptance of return of appraisers and to fix their fees. Order of notice waived and bill of appraisers approved.

Franklin T. Hammond, administrator with the will annexed of Mary C. Ames, *v.* E. P. Shaw, Treasurer of the Commonwealth, *et als.* Petition to the probate court of Middlesex County. Appearance entered. Pending.

George Ames, petitioner. Petition to the probate court of Middlesex County for reappraisal. Pending.

Arthur Lincoln, executor and trustee under the will of Sarah J. Fearing, *v.* E. P. Shaw, Treasurer of the Commonwealth. Petition to the probate court of Plymouth County for an extension of time for payment of collateral inheritance tax. Waived right to be heard.

PUBLIC CHARITABLE TRUSTS.

- Niles, Thomas, *et al.*, v. Attorney-General *et al.* Decree.
- John Oscar Teele, trustee, v. Bishop of Derry *et al.* Bill in equity in supreme judicial court of Essex. Answer filed. Decree.
- Edward N. Fenno *et al.*, executors of the will of J. Brooks Fenno, v. the Attorney-General *et al.* Bill in equity in the supreme judicial court for Suffolk County to transfer a trust fund. Decree.
- Joseph B. F. Osgood *et al.*, executors of the will of Caroline A. Lord, petitioners, v. the Attorney-General *et al.* Petition to the probate court of Essex County upon the declination of the trustee to carry out a trust. Pending.
- St. Walston Society v. Attorney-General *et al.* Petition to the supreme judicial court of Worcester County to reconvey land. Answer. Pending.
- Essex Agricultural Society v. Massachusetts General Hospital Corporation and the Attorney-General. Petition to the supreme judicial court of Essex County to sell real estate and to apply the doctrine of *cy-pres*. Service accepted. Pending.
- John K. Warren, petitioner, v. Attorney-General *et als.* Petition to the probate court of Worcester County to convey real estate to carry out a public charitable trust. Service accepted. Decree.
- Charles H. Goulding *et als.*, School Committee of Peabody, petitioners. Bill in equity in the supreme judicial court of Essex County, praying for a decree declaring a certain fund a public charitable gift. Service accepted. Pending.
- George White and Francis C. Welch, trustees of the will of Ann White Vose, v. Attorney-General *et al.* Bill in equity in the supreme judicial court of Suffolk County for instructions in carrying out a public charitable trust. Answer filed. Attorney-General waived right to be heard.
- William B. Bacon *et als.* v. Augustus Hemenway, 2d, fourteen others and the Attorney-General. Petition to the supreme judicial court of Suffolk County for a decree determining to whom certain money in the hands of trustees under the will of Augustus Hemenway should be distributed. Decree.

- Patrick A. Collins**, trustee under the will of **Mary Kelly, v. Thomas McCabe and John J. Williams**. Petition to the probate court of Suffolk County for a decree declaring trust terminated and ordering payment. Attorney-General waived right to be heard.
- Jeremiah J. Sullivan**, executor of the will of **Catherine A. Kelly** and as trustee thereunder, petitioner. Petition to the probate court for Middlesex County for instructions in carrying out a public charitable trust. Attorney-General waived the right to be heard.
- Isabelle C. Devine**, petitioner. Petition to the probate court for Hampden County for confirmation of license to sell estate for payment of debts. Appearance entered. Decree.
- John C. Ropes et al.**, trustees under the will of **Charles H. Joy, v. C. Redington Joy et als.** Petition to the probate court for Middlesex County for construction of a will and for instructions as to the disposition of a portion of a trust fund. Attorney-General waived right to be heard.
- Attorney-General**, petitioner. Petition to the probate court for Suffolk County for the appointment of trustees under the will of **Benjamin Franklin**. Appearance entered. Hearing. **Henry L. Higginson, Francis C. Welch, A. Shuman, Chas. T. Gallagher, Rev. Chas. W. Duane, Stopford Brooke and Alexander K. McLennan** appointed trustees. Pending.
- Trustees of Tufts College v. City of Boston et als.** Petition to the supreme judicial court for Suffolk County to obtain consent of court for selling real estate devised by will of **Silvanus Packard**. Appearance entered. Answer filed. Pending.
- George O. Sawyer**, petitioner. Petition to the probate court for Norfolk County to be appointed trustee under the will of **J. Sullivan Warren**. Attorney-General waived right to be heard.
- Boston Training School for Nurses v. Massachusetts General Hospital and Attorney-General**. Petition to the supreme judicial court for Suffolk County to obtain leave to transfer a trust fund. Attorney-General waived right to be heard.
- American Bible Society**, petitioner. Petition to the supreme judicial court for Suffolk County concerning a public charitable trust. Attorney-General waived the right to be heard.
- M. B. Warner**, administrator *de bonis cum testamento annexo* of the estate of **Sophia Burgess, v. Hosea M. Knowlton, Attorney-General, et als.** Petition to the probate court for Berkshire County for construction of will. Appearance entered. Attorney-General waived right to be heard.

- Albert G. Brock, executor of the will of Washington W. Chase, *v. Attorney-General et als.* Petition to the probate court for Nantucket County for construction of the will of Washington W. Chase. Appearance entered. Decree.
- Alfred C. Webster *et al.*, trustees under the will of Moses G. Wilson, *v. Attorney-General et als.* Petition to the probate court for Essex County for instructions as to payment of trust fund. Attorney-General waived right to be heard.
- Gorham Rogers *et als.*, trustees of the Fellows Athenæum *et als.*, *v. Attorney-General et al.* Petition to the supreme judicial court for Suffolk County for transfer of trust property and dissolution of corporation. Appearance entered. Answer filed. Decree.
- In re* estate of Horace Smith. Petition to the probate court for Hampden County for allowance of first and second accounts of Henry S. Lee *et als.*, trustees under the will of Horace Smith. Attorney-General waived right to be heard.
- Evangelical Baptist Benevolent and Missionary Society *v. the Attorney-General.* Petition to the supreme judicial court for Suffolk County for interpretation of the terms of the will of Jane D. Royce. Attorney-General waived right to be heard.
- Charles F. Sawtell, administrator, *v. the Board of Ministerial Aid et al.* Petition to the superior court for Worcester County for instructions. Pending.
- Tufts College Trustees *v. City of Boston.* Petition to the supreme judicial court for Suffolk County to sell real estate devised under the will of Silvanus Packard. Appearance entered. Pending.
- St. Thomas School Society, petitioner. Petition to the probate court for Suffolk County for leave to mortgage real estate on St. Thomas Street, Roxbury. Attorney-General waived right to be heard.
- President and Fellows of Harvard College *v. Attorney-General.* Petition to the supreme judicial court for Suffolk County for permission to make certain improvements on land left to the college under the will of Benjamin Buzzey. Attorney-General waived right to be heard.
- Augustus P. Loring and Wm. A. Hayes, trustees under indenture of trust made by Francis B. Hayes, *v. Augustus P. Loring, executor of the will of F. B. Hayes, Massachusetts Horticultural Society, and Attorney-General.* Petition to the supreme judicial court for Suffolk County. Case argued for instructions concerning public charity. Decree.

Hiram V. Gould *et als.*, petitioners. Petition to the probate court for Suffolk County to be appointed trustees for the Society of Friends in Boston. Attorney-General waived right to be heard.

Charles H. Barrows and James H. Pynchon, executors of the will of Phineas P. Mason, *v.* Treasurer of the Commonwealth. Petition to the probate court for Hampden County to authorize conveyance to a charitable use. Attorney-General waived right to be heard.

Estate of John H. Dix. Petition of William A. Jeffries to the probate court for Suffolk County for the appointment of William A. Jeffries, trustee of public charity fund established by the will of John H. Dix, in place of John Jeffries, deceased. Attorney-General waived right to be heard.

Augustus P. Loring, executor, *v.* Harold Hayes, appellant. Appeal from allowance of a will of Francis B. Hayes. Attorney-General assented to settlement.

P. F. Hall and J. A. Green, executors of the will of Thomas Downing, petitioners. Petition to the probate court for Middlesex County for construction of a will. Attorney-General waived right to be heard.

The following cases have been brought for alleged land damages incurred in the alteration of grade crossings. The Commonwealth, being obliged under the statutes to pay at least twenty-five per cent. of the expenses incurred in the alteration of all grade crossings, has in all cases been made a party thereto.

Isabel H. Waters *et al.* *v.* Town of Millbury. Superior court, Worcester County.

Patrick Brick *et al.* *v.* City of Northampton *et als.* Superior court, Hampshire County.

Mary Casey *v.* City of Northampton *et als.* Superior court, Hampshire County.

Mary Simpson *v.* City of Northampton *et als.* Superior court, Hampshire County.

F. R. Ellwell *v.* City of Northampton *et als.* Superior court, Hampshire County.

Elizabeth N. Thompson *v.* City of Northampton *et als.* Superior court, Hampshire County.

Melvin L. Graves *et al.* *v.* City of Northampton *et als.* Superior court, Hampshire County.

- Sarah Delano *v. City of Northampton et als.* Superior court, Hampshire County.
- John A. Sullivan *v. City of Northampton et als.* Superior court, Hampshire County.
- Charles S. Crouch *v. City of Northampton et als.* Superior court, Hampshire County.
- Dwight A. Horton *v. City of Northampton et als.* Superior court, Hampshire County.
- John A. Partridge *v. City of Northampton et als.* Superior court, Hampshire County.
- William M. Trow *v. City of Northampton et als.* Superior court, Hampshire County.
- Charles P. Damon *v. City of Northampton et als.* Superior court, Hampshire County.
- William H. Clapp *et al. v. City of Northampton et als.* Superior court, Hampshire County.
- William H. Clapp, trustee, *v. City of Northampton et als.* Superior court, Hampshire County.
- John A. Sullivan *et al. v. City of Northampton et als.* Superior court, Hampshire County.
- John A. Kearns *v. Connecticut River Railroad et als.* Superior court, Hampshire County.
- Arthur C. Guilford *v. New Haven & Northampton Company et als.* Superior court, Hampshire County.
- Lizzie E. Orcutt *et al. v. New Haven & Northampton Company.* Superior court, Hampshire County.
- Martha H. Shuman *v. City of Northampton et als.* Superior court, Hampshire County.
- Maria Graves *v. City of Northampton et als.* Superior court, Hampshire County.
- Lovina S. Harlow *v. City of Northampton et als.* Superior court, Hampshire County.
- William F. Kingsley *v. City of Northampton et als.* Superior court, Hampshire County.
- John Casey *v. City of Northampton et als.* Superior court, Hampshire County.
- Timothy Sullivan *v. City of Northampton et als.* Superior court, Hampshire County.
- John Sullivan *v. City of Northampton et als.* Superior court, Hampshire County.
- Timothy Sullivan *et al. v. City of Northampton et als.* Superior court, Hampshire County.
- Michael J. Reardon *v. City of Northampton et als.* Superior court, Hampshire County.

- Patrick Sullivan *v.* City of Northampton *et als.* Superior court, Hampshire County.
- William J. Hall *v.* City of Northampton *et als.* Superior court, Hampshire County.
- Catherine Keating *v.* City of Northampton *et als.* Superior court, Hampshire County.
- Sophia C. Pittsinger *v.* City of Northampton *et als.* Superior court, Hampshire County.
- Robert Monsey *v.* City of Northampton *et als.* Superior court, Hampshire County.
- Addie Goodchild *v.* City of Northampton *et als.* Superior court, Hampshire County.
- Patrick McCarthy *v.* Boston & Maine Railroad *et als.* Superior court, Hampshire County.
- Margaret Harris *v.* City of Northampton *et als.* Superior court, Hampshire County.
- Martha E. Dickerson *v.* Boston & Maine Railroad *et als.* Superior court, Hampshire County.
- Thomas D. Beaven *v.* City of Northampton *et als.* Superior court, Hampshire County.
- Martin Finn *et al. v.* City of Northampton *et als.* Superior court, Hampshire County.
- John Rourke *et al. v.* Boston & Maine Railroad *et als.* Superior court, Hampshire County.
- John A. Keaines *v.* Boston & Maine Railroad *et al.* Superior court, Hampshire County.
- Daniel Finn *v.* Boston & Maine Railroad *et als.* Superior court, Hampshire County.
- Elizabeth C. Guilford *v.* City of Northampton *et als.* Superior court, Hampshire County.
- James M. Meade *v.* City of Northampton *et als.* Superior court, Hampshire County.
- Timothy Sullivan *v.* City of Northampton *et als.* Superior court, Hampshire County.
- Michael J. Reardon *v.* City of Northampton *et als.* Superior court, Hampshire County.
- Edmund O'Keefe *v.* City of Northampton *et als.* Superior court, Hampshire County.

SUITS CONDUCTED BY THE ATTORNEY-GENERAL IN BEHALF OF STATE BOARDS AND COMMISSIONS.

The following cases have been reported to this department by State boards and commissions, to be conducted by the Attorney-General or under his direction, pursuant to the provisions of St. 1896, c. 490:—

1. METROPOLITAN PARK COMMISSION.

Petitions to the superior court for assessment of damages alleged to have been sustained by the taking of land by the said commission:—

- Henry P. Nawn *v.* Commonwealth. Suffolk County. Settled by agreement for \$10,000, without interest and without costs.
- Laura W. Parker, wife of Charles Henry Parker, *v.* Commonwealth. Norfolk County. Settled by the Metropolitan Park Commissioners.
- Aaron D. Weld, Francis C. Welch, trustees, *v.* Commonwealth. Suffolk County. Pending.
- Horace T. Stearns, Ellen M. Hollis, *v.* Commonwealth. Middlesex County. Trial by jury. Verdict for the petitioners for \$800 and interest from Dec. 1, 1893.
- Henry S. Grew *et al.* *v.* Commonwealth. Suffolk County. Pending.
- Henry S. Grew *et al.* *v.* Commonwealth. Norfolk County. Pending.
- Alonzo V. Lynde *v.* Commonwealth. Middlesex County. Settled by agreement for \$31,000.
- A. Cutter Sibley *v.* Commonwealth. Middlesex County. Settled by agreement for \$750, without interest or costs.
- Middlesex Fells Spring Company *v.* Commonwealth. Middlesex County. Settled by agreement, entry of “judgment for the defendant and judgment satisfied.”
- Sarah A. Bacon *v.* Commonwealth. Middlesex County. Settled by agreement for \$4,400, without interest or costs.

- Richard Dexter *et al.* v. Commonwealth. Middlesex County. Settled by Metropolitan Park Commissioners.
- Richard A. Lewis, trustee, and eleven others, v. Commonwealth. Norfolk County. Trial by jury. Verdict for petitioner for \$4,411.40.
- George S. Hale *et al.*, executors of Radcliffe College, v. Commonwealth. Norfolk County. Pending.
- Benjamin F. Dutton v. Commonwealth. Middlesex County. Trial before auditors. Award for the petitioner for \$20,000 and interest from Feb. 2, 1894.
- Inhabitants of Hyde Park v. Commonwealth. Norfolk County. Pending.
- Aaron D. Weld *et al.*, trustees, v. Commonwealth. Norfolk County. Pending.
- Charles A. White v. Commonwealth. Suffolk County. Settled by agreement for \$2,600.
- Washington G. Benedict *et als.* v. Commonwealth. Suffolk County. Pending.
- Annie Crowley v. Commonwealth. Suffolk County. Trial by jury. Verdict for petitioner for \$19,194.24.
- James H. Stark *et al.*, trustees, v. Commonwealth. Suffolk County. Settled by agreement for \$853.95.
- Jacob W. Seaver v. Commonwealth. Norfolk County. Pending.
- Henry S. Benton, trustee, v. Commonwealth. Norfolk County. Pending.
- Robert Bleakie v. Commonwealth. Norfolk County. Pending.
- Saco and Biddeford Savings Institution v. Commonwealth. Norfolk County. Pending.
- Real Estate and Building Company v. Commonwealth. Norfolk County. Pending.
- John C. Lincoln v. Commonwealth. Norfolk County. Pending.
- George S. Lee, trustee, Andrew Webster *et al.*, trustees, v. Commonwealth. Suffolk County. Pending.
- George S. Lee, trustee, A. G. Webster *et al.*, trustees, v. Commonwealth. Norfolk County. Pending.
- Charles H. Crummett v. Commonwealth. Norfolk County. Pending.
- Frank B. Homans, administrator, v. Commonwealth. Norfolk County. Pending.
- Frank B. Homans v. Commonwealth. Norfolk County. Pending.
- President and Fellows of Harvard College v. Commonwealth. Suffolk County. Pending.
- J. Thomas Baldwin v. Commonwealth. Suffolk County. Filed plea of abandonment.

- George Putnam *et al.*, trustees, *v.* Commonwealth. Suffolk County. Trial by jury. Verdict for petitioners for \$12,472.42.
- Roxanna M. Chapman *v.* Commonwealth. Middlesex County. Settled. Entry in court of "judgment for the defendant and judgment satisfied."
- James H. Page, trustee, *v.* Commonwealth. Settled by agreement for \$4,500.
- Sarah J. O'Keefe *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled by the Metropolitan Park Commissioners for \$14,500.
- Benjamin Shurtleff *et als.* *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Trial by county commissioners. Award for petitioners of \$3,055, with interest from date of taking.
- Daniel Holland *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Trial before county commissioners. Award for petitioner of \$1,555, with interest from date of taking.
- Jane Putnam *et als.* *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Trial before county commissioners. Award for petitioners of \$1,980, with interest from date of taking.
- Lynn & Boston Railway Company *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled by agreement for \$4,000, without costs.
- George W. Fifield, administrator, *et al.* *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Pending.
- George W. Fifield, administrator, *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled by agreement for \$2,000 and interest.
- George W. Fifield, administrator, *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Pending.
- George W. Fifield, administrator, *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Pending.
- George W. Fifield, administrator, *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled by agreement for \$9,240 and interest.
- George W. Fifield, administrator, *v.* Boston, Bevere Beach & Lynn Railroad Company. Middlesex County. Pending.
- George W. Fifield, admistrator, *et al.* *v.* Commonwealth. Suffolk County. Settled by agreement for \$992 and interest.
- George W. Fifield, administrator, *et al.* *v.* Commonwealth. Suffolk County. Pending.

- George W. Fifield, administrator, *et al.* v. Commonwealth. Suffolk County. Pending.
- George W. Fifield, administrator, *et als.* v. Commonwealth. Suffolk County. Pending.
- George W. Fifield, administrator, *et als.* v. Commonwealth. Suffolk County. Pending.
- Arthur D. McClellan v. Commonwealth. Suffolk County. Pending.
- George W. Fifield, administrator, v. Commonwealth. Suffolk County. Pending.
- George W. Fifield, administrator, v. Commonwealth. Suffolk County. Settled by agreement for \$8,576.
- George W. Fifield, administrator, v. Commonwealth. Suffolk County. Settled by agreement for \$14,864, interest and costs.
- George W. Fifield, administrator, v. Commonwealth. Suffolk County. Pending.
- George W. Fifield, administrator, v. Commonwealth. Suffolk County. Pending.
- George W. Fifield, administrator, v. Commonwealth. Suffolk County. Settled by agreement for \$992 and interest.
- George W. Fifield, administrator, v. Commonwealth. Suffolk County. Pending.
- George W. Fifield, administrator, v. Commonwealth. Suffolk County. Pending.
- Arthur D. McClellan v. Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Pending.
- George W. Fifield, administrator, v. Boston, Revere Beach & Lynn Railroad. Middlesex County. Settled by exchange of land.
- George W. Fifield, administrator, v. Boston, Revere Beach & Lynn Railroad (2 cases). Middlesex County. Settled by agreement for \$4,500, interest and costs.
- George W. Fifield, administrator, v. Commonwealth. Suffolk County. Pending.
- George W. Fifield, administrator of Charles S. Fifield, v. Commonwealth. Suffolk County. Pending.
- George W. Fifield, administrator, *et al.* v. Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Pending.
- George W. Fifield, administrator, *et al.* v. Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Pending.
- George W. Fifield, administrator, *et al.* v. Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled by agreement for \$44,386.25, with interest from date of taking.

- George W. Fifield, administrator, *et al.* v. Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Pending.
- Arthur D. McClellan v. Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Pending.
- George S. Lee, trustee, *et al.* v. Boston & Maine Railroad Company. Middlesex County. Pending.
- Robert Gilesie v. Commonwealth. Suffolk County. Settled by agreement for \$40,000 and interest at 5 per cent. from Jan. 1, 1897.
- Johanna Sullivan v. Commonwealth. Middlesex County. Settled by agreement for \$1,300.
- Wheelwright Scientific School v. Commonwealth. Middlesex County. Pending.
- George A. Gibson v. Commonwealth. Middlesex County. Pending.
- Louisa J. Govan v. Boston & Maine Railroad Company. Middlesex County. Trial before county commissioners. Award for petitioner of \$650.70, with interest and costs.
- Louisa J. Govan v. Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Trial before county commissioners. Award for petitioner of \$749.80, with interest and costs.
- Leopold Morse Home for Infirm Hebrews and Orphanage v. Commonwealth. Norfolk County. Pending.
- John Williams v. Commonwealth. Middlesex County. Settled.
- Patrick J. and Jeremiah J. Kennelly v. Commonwealth. Middlesex County. Settled for \$150.
- Charles E. Willard v. Commonwealth. Suffolk County. Pending.
- Charles E. Dearborn v. Commonwealth. Suffolk County. Pending.
- Edward Symmes v. Commonwealth. Middlesex County. Settled by agreement for \$1,762.80, with interest from date of taking.
- Margaret E. Reed, guardian, v. Commonwealth. Norfolk County. Settled by agreement. Entry of "judgment for the defendant and judgment satisfied."
- Charles F. Hall, administrator, v. Commonwealth. Norfolk County. Settled by agreement. Entry of "judgment for the defendant and judgment satisfied."
- Daniel A. Hart *et al.* v. Commonwealth. Middlesex County. Trial by jury. Verdict for petitioners for \$647.27.
- Charles E. Chenery *et als.* v. Commonwealth. Middlesex County. Trial by jury. Verdict for petitioners for \$1,109.60.
- Edward J. Coolidge v. Commonwealth. Middlesex County. Trial by jury. Verdict for petitioner for \$2,026.75.

- Charles Long *et als. v. Commonwealth.* Middlesex County. Trial by jury. Verdict for petitioners for \$485.45.
- Edward J. Coolidge *et als. v. Commonwealth.* Middlesex County. Settled by agreement for \$19,000.
- John Norris *v. Commonwealth.* Suffolk County. Pending.
- John Norris *v. Boston, Revere Beach & Lynn Railroad.* Middlesex County. Pending.
- Theresa C. Airola *v. Boston, Revere Beach & Lynn Railroad Company.* Middlesex County. Trial before county commissioners. Award for the petitioner of \$550, with interest.
- Frank E. Nichols *v. Boston, Revere Beach & Lynn Railroad.* Middlesex County. Trial before county commissioners. Award for the petitioner of \$300, with interest.
- J. Arthur Heaton *v. Commonwealth.* Suffolk County. Pending.
- Maria Frances Whitten *v. Commonwealth.* Suffolk County. Settled by Metropolitan Park Commissioners.
- Josiah H. Stickney *et als. v. Commonwealth.* Middlesex County. Pending.
- Sarah A. Bacon *v. Commonwealth.* Middlesex County. Pending.
- Henry P. Walcott *v. Commonwealth.* Suffolk County. Pending.
- Ann Bacon *v. Commonwealth.* Middlesex County. Settled by Metropolitan Park Commissioners.
- President and Fellows of Harvard College *v. Commonwealth.* Suffolk County. Pending.
- Estella L. Lancaster *v. Commonwealth.* Suffolk County. Settled by agreement for \$3,500.
- City of Boston *v. Commonwealth.* Middlesex County. Settled by Metropolitan Park Commissioners.
- Daniel McCloud *v. Commonwealth.* Middlesex County. Settled for \$2,000, without interest or costs.
- Caroline E. Ricker and George A. Wilson *v. Commonwealth.* Suffolk County. Pending.
- Eugene A. Ayer *v. Commonwealth.* Middlesex County. Settled by agreement for \$6,500, with interest.
- John E. Cassidy *v. Commonwealth.* Middlesex County. Pending.
- John E. Cassidy *v. Commonwealth.* Middlesex County. Pending.
- John E. Cassidy *v. Commonwealth.* Middlesex County. Pending.
- James H. Stark and Frederick J. Stark, trustees, *v. Commonwealth.* Suffolk County. Settled by agreement for \$446.05.
- Frederick H. Rindge *v. Commonwealth.* Suffolk County. Pending.
- John Rennison *v. Commonwealth.* Middlesex County. Settled by agreement for \$5,500.
- George O. Foster *et als. v. Commonwealth.* Middlesex County. Settled by agreement for \$4,000.

- Mary A. Russell *v.* Commonwealth. Middlesex County. Pending.
- William I. Palmer *v.* Commonwealth. Middlesex County. Pending.
- William I. Palmer *et al.* *v.* Commonwealth. Middlesex County. Pending.
- Eugene W. Graves *et al.* *v.* Commonwealth. Norfolk County. Pending.
- Leopold Morse Home for Infirm Hebrews and Orphanage *v.* Commonwealth. Norfolk County. Pending.
- Joseph O. Bullard *v.* Commonwealth. Suffolk County. Pending.
- Willard A. Bullard *v.* Commonwealth. Suffolk County. Pending.
- George W. Fifield, administrator, *et al.* *v.* Commonwealth. Suffolk County. Settled by exchange of land.
- George W. Fifield, administrator, *et al.* *v.* Commonwealth. Suffolk County. Pending.
- George W. Fifield, administrator, *v.* Commonwealth. Suffolk County. Settled by exchange of land.
- George W. Fifield, administrator, *et al.* *v.* Commonwealth. Suffolk County. Settled by exchange of land.
- Boston, Revere Beach & Lynn Railroad *v.* Commonwealth. Suffolk County. Settled by the Metropolitan Park Commissioners.
- Michael Maloney *v.* Commonwealth. Suffolk County. Pending.
- Laura S. Fontarive *v.* Commonwealth. Suffolk County. Settled by agreement.
- The Proprietors of the Baptist Meeting House *v.* Commonwealth. Middlesex County. Settled by Metropolitan Park Commissioners.
- Ezra C. Dudley *v.* Commonwealth. Norfolk County. Pending.
- George W. Fifield, administrator, *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Pending.
- Arthur D. McClellan *v.* Commonwealth. Suffolk County. Pending.
- John McMahon *v.* Commonwealth. Suffolk County. Pending.
- Lynn & Boston Railway Company *v.* Commonwealth. Suffolk County. Pending.
- Boston & Revere Electric Street Railway Company *v.* Commonwealth. Suffolk County. Pending.
- Benjamin Shurtleff *et als.* *v.* Commonwealth. Suffolk County. Settled by agreement for \$9,500.
- Jane Putnam *et als.* *v.* Commonwealth. Suffolk County. Settled by agreement for \$5,000.
- Daniel Holland *et als.* *v.* Commonwealth. Suffolk County. Settled by the Metropolitan Park Commissioners.

- John B. Solari *v.* Commonwealth. Suffolk County. Pending.
Lucy A. Hayward, executrix, *v.* Commonwealth. Suffolk County.
Pending.
Alvin C. Norcross *v.* Commonwealth. Suffolk County. Pending.
Lewis V. Bronsden *et als.* *v.* Commonwealth. Norfolk County.
Pending.
James Manning *v.* Commonwealth. Suffolk County. Pending.
Samuel H. Seager *v.* Commonwealth. Essex County. Pending.
Lemuel Crossman *et al.* *v.* Commonwealth. Norfolk County.
Pending.
Gib Bodreau *v.* Commonwealth. Essex County. Settled by
agreement.
Stephen W. Watts *v.* Commonwealth. Essex County. Pending.
Ann Bacon *v.* Commonwealth. Middlesex County. Settled by
Metropolitan Park Commissioners.
William Dwyer *et al.* *v.* Commonwealth. Middlesex County.
Pending.
William Dwyer *v.* Commonwealth. Middlesex County. Pending.

2. METROPOLITAN SEWERAGE COMMISSION.

Petitions to the superior court for assessment of damages
alleged to have been sustained by the taking of rights and ease-
ments in lands by said commission.

- Butchers' Slaughtering and Melting Association *v.* Commonwealth.
Suffolk County. Trial by jury and verdict for the petitioner
for \$1. Motion for new trial overruled. Exceptions taken
and overruled. See Mass. Law Rep. Oct. 6, 1897, s. c. 169
Mass.
City of Boston *v.* Commonwealth. Suffolk County. Pending.
Amos Stone *et al.* *v.* Commonwealth. Suffolk County. Pending.
John Griffin *v.* Commonwealth. Suffolk County. Pending.
City of Chelsea *v.* Commonwealth. Suffolk County. Agreement
of "neither party" entered.
Nicholas J. Penney *v.* Commonwealth. Middlesex County. Ver-
dict for defendant. Plaintiff's exceptions now pending before
supreme judicial court.
John Cochrane, Jr., *v.* Commonwealth. Middlesex County. Trial
by jury. Verdict for the petitioner for \$1,283.
Cochrane Carpet Company *v.* Commonwealth. Middlesex County.
Trial by jury. Verdict for the petitioner for \$9,729.41.
Lucretia T. Carr *et al.* *v.* Commonwealth. Middlesex County.
Trial by jury. Jury disagreed. Pending.

Elizabeth J. C. Mann *v.* Commonwealth. Middlesex County. Trial before referees. Award for the petitioner of \$600, with interest and costs.

Joseph Stone *et al.* *v.* Commonwealth. Suffolk County. Pending.

Joseph Stone *et al.* *v.* Commonwealth. Middlesex County. Pending.

J. Eugene Cochrane *v.* Commonwealth. Norfolk County. Pending.

3. METROPOLITAN WATER BOARD.

Petitions to the superior court for assessment of damages alleged to have been sustained by the taking of rights and easements in lands by said commission.

James W. McDonald, executor, Susan M. Moore and De Clinton Nichols *v.* City of Boston. Worcester County. Pending.

James W. McDonald, executor, *v.* City of Boston. Worcester County. Pending.

Selina N. Rice *v.* City of Boston. Worcester County. Pending.

James W. McDonald, executor, and Susan M. Moore *v.* City of Boston. Worcester County. Pending.

Dennis Sweeney *v.* City of Boston. Middlesex County. Settled.

Edna R. Hess and Lydia A. Rice, mortgagee, *v.* City of Boston. Worcester County. Pending.

Sarah F. and Carrie L. Williams *v.* City of Boston. Worcester County. Settled by Metropolitan Water Board for \$10,250.

Josephine B. Kidder *v.* City of Boston. Worcester County. Pending.

Carrie L. Williams, administratrix of Henry C. Williams, *v.* City of Boston. Worcester County. Pending.

Nahum Brewer *v.* City of Boston. Worcester County. Settled.

De Clinton Nichols *et al.* *v.* City of Boston. Worcester County. Pending.

De Clinton Nichols *et al.* *v.* City of Boston. Worcester County. Pending.

De Clinton Nichols *v.* City of Boston. Worcester County. Pending.

Amelia Howe *et al.* *v.* City of Boston. Middlesex County. Settled for \$1,300.

Eliza H. Reed *et als.* *v.* City of Boston. Worcester County. Pending.

Marshall Whittemore *v.* City of Boston. Worcester County. Settled for \$2,754.

Town of Southborough *v.* City of Boston. Worcester County. Settled for \$1,125.

- Elsie J. Miller *et al.* v. Commonwealth. Worcester County. Settled by Metropolitan Water Board.
- Josephine Burnett, Henry Burnett *et al.*, trustees, v. City of Boston. Worcester County. Pending.
- Josephine Burnett *et al.*, trustees, v. City of Boston. Worcester County. Pending.
- Charles A. Woods v. City of Boston. Worcester County. Pending.
- Josephine B. Kidder v. Commonwealth. Worcester County. Pending.
- Harry Burnett *et als.* v. Commonwealth. Superior court. Pending.

MISCELLANEOUS CASES FROM ABOVE COMMISSIONS.

- Mary E. Connolly v. Charles G. Craib. Action of tort in the superior court, Suffolk County, to recover damages for personal injuries alleged to have been sustained by an employee of the contractor in the construction of the Metropolitan sewer, the defendant being the inspector employed by the Metropolitan Sewerage Commissioners. Pending.
- Hosea Kingman *et al.*, petitioners. Petition to the supreme judicial court for Suffolk County for the appointment of commissioners to apportion the costs of construction of the Mystic and Charles River valley system and the Neponset River valley system (two petitions consolidated) of the metropolitan sewer. E. H. Bennett, John E. Sanford and E. C. Bumpus appointed commissioners. Report of commissioners accepted and final decree entered. Town of Milton has appealed. Decree affirmed. See Banker and Tradesman of Jan. 12, 1898.
- Mary Rohan v. Commonwealth. Petition to the superior court for Suffolk County in the nature of an action of tort for personal injuries alleged to have been sustained in the construction of a section of the metropolitan sewer. Pending.
- Josephine Burnett *et al.* v. Commonwealth of Massachusetts and Metropolitan Water Board. Bill in equity in the superior court for Worcester County to enjoin defendants from enjoying certain easements taken in plaintiffs' property. Hearing before single justice. Appeal and exceptions. Argued before full court. Bill dismissed. See 169 Mass.
- Commonwealth of Massachusetts v. Jesse Moulton and Michael O'Mahoney. Bill in equity, asking for injunction to restrain defendants from continuing work on a portion of the Nashua River aqueduct. Injunction granted. Injunction dissolved by agreement of parties.

- Andrew W. Fitzgerald *v.* Town of Southborough. Action of tort in the superior court, Worcester County, for personal injuries alleged to have resulted from a defect in a town way dug up in the course of the work of the Metropolitan Water Board. By St. 1895, c. 488, § 12, the said board is required to save cities and towns harmless against all damages for such injuries. Trial by jury. Verdict for defendant.
- Andrew Chalmers *v.* Town of Southborough. Same cause of action as preceding case. Superior court, Worcester County. Trial by jury. Verdict for defendant.
- City of Chelsea *v.* the Metropolitan Construction Company and Metropolitan Sewerage Commissioners. Action of tort, superior court, Suffolk County. Appearance entered. Settled.
- Chas. B. Sawin *et al.* *v.* Richard A. Malone *et al.*, Henry H. Sprague *et als.*, trustees. Municipal court, Suffolk County. Action of contract. Settled by the Metropolitan Board.
- Sarah J. O'Keefe *v.* Boston, Revere Beach & Lynn Railroad Company. Petition to the Middlesex County Commissioners for an assessment of damages alleged to be caused by widening the location of defendant's railroad. Hearing. Settled by Metropolitan Park Commissioners, together with other claims on which no petitions were brought, for \$14,500.
- Willard G. Nash *v.* Commonwealth and S. Casparis. Bill in equity in the superior court for Suffolk County to compel the Commonwealth to pay petitioner certain moneys due to Casparis from the Commonwealth and alleged to be due from him to petitioner. Demurrer filed. Pending.
- John P. Sullivan *et als.* *v.* Metropolitan Construction Company and Metropolitan Sewerage Commissioners. Action of tort in the municipal court for the city of Boston for injury caused by construction of metropolitan sewer in Chelsea. Appearance entered. Pending.

4. STATE BOARD OF LUNACY AND CHARITY.

(a.) Actions of contract pending in the superior court for Suffolk County to recover charges for the support of insane paupers in State lunatic hospitals, under the provisions of Pub. Sts., c. 87, § 32.

- Geo. A. Marden, Treasurer, *v.* City of Cambridge. Suffolk County. Pending.
- Same *v.* Same. Suffolk County. Pending.
- Same *v.* Same. Suffolk County. Pending.

Same *v.* Same. Suffolk County. Pending.
Same *v.* Town of Peabody. Suffolk County. Pending.
Same *v.* City of Waltham. Suffolk County. Pending.
Henry M. Phillips, Treasurer, *v.* Town of Reading. Suffolk
County. Pending.
Same *v.* City of Worcester. Suffolk County. Pending.
Same *v.* City of Cambridge. Suffolk County. Pending.
Same *v.* City of Quincy *et al.* Suffolk County. Pending. (This
case has been discontinued against Quincy, and now stands
against the city of Boston.)
Same *v.* Town of Stow. Suffolk County. Pending.
Edward P. Shaw, Treasurer, *v.* City of Boston. Suffolk County.
Pending.
Edward P. Shaw, Treasurer, *v.* Esau Cooper. Middlesex County.
Pending.

(b.) Bastardy complaints brought under Pub. Sts., c. 85.

Esther E. Bronner *v.* Charles E. Fox. Superior court, Suffolk
County. Trial by jury. Verdict for the defendant.
Margaret M. Fennessey *v.* Michael McCarthy. Suffolk County.
Entry of agreement of "neither party."
Bridget Crotty *v.* Michael Welch. Superior court, Middlesex
County. Plaintiff non-suited.
Ellen F. Walsh *v.* Thomas B. Hanlon. Superior court, Suffolk
County. Pending.
Augusta W. Thurlin *v.* John Peters. Superior court, Suffolk
County. Parties married. Defendant discharged.
Mary Learey *v.* Alfred Thornley. Municipal court for the city of
Boston. Hearing. Defendant bound over to the superior
court. Pending.
Jennie Harley *v.* William Minkle. Superior court, Suffolk County.
Pending.

MISCELLANEOUS CASES.

- The American Ballot Box Association v. the Commonwealth. Petition to the superior court of Suffolk County for the price of ballot boxes. Pending.
- Henry J. Winde, executor, v. Suffolk Savings Bank and Commonwealth *et al.* Bill in equity, Suffolk supreme judicial court. T. H. Tyndale, public administrator, has become a party to the suit. A hearing has been had before a justice of the supreme judicial court. Decree.
- George H. Titcomb v. Cape Cod Ship Canal Company, George A. Marden, Treasurer, *et al.* Petition for injunction to restrain the Treasurer of the Commonwealth from the payment of money under St. 1883, c. 259, and St. 1891, c. 397. Answer filed. Pending.
- Commonwealth, by Board of Commissioners of Savings Banks, v. Suffolk Trust Company. Petition for injunction and appointment of receiver. Injunction issued. J. Haskell Butler appointed receiver. Pending.
- Commonwealth *ex rel.* Savings Bank Commissioners v. Stockbridge Savings Bank. Petition for injunction and appointment of receiver. Injunction issued, and F. A. Hobbs appointed receiver. First dividend of thirty-three and one-third per cent. paid. Second dividend of sixteen and two-thirds per cent. decreed by the court. F. A. Hobbs was removed from the office of receiver by the court, and after a hearing was sentenced to six months' imprisonment in jail at Boston for contempt of court. He is now under bond to answer to an indictment for embezzlement found against him by the grand jury of Berkshire County. William C. Spaulding of West Stockbridge was appointed by the court receiver in place of Mr. Hobbs. The new receiver has declared a dividend of sixteen per cent. Pending.
- Falmouth National Bank v. Cape Cod Ship Canal Company *et al.* Bill in equity in the supreme judicial court of Suffolk. Answer filed. Hearing. Application for receiver denied. This case has been argued before the full court. Decree affirmed. See 166 Mass. 550.

- William F. Davis, plaintiff in error, *v.* the Commonwealth. Writ of error from the United States supreme court to the superior court of Suffolk County. Judgment affirmed. See 167 U. S. 43.
- George S. Merrill, Insurance Commissioner, *v.* the Commonwealth Mutual Fire Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and a receiver under the provisions of section 7 of chapter 522 of the Acts of 1894. Injunction issued, and William B. Stevens, Esq., appointed receiver. Pending.
- George S. Merrill, Insurance Commissioner, *v.* the Suffolk Mutual Fire Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and appointment of a receiver, under the provisions of section 7 of chapter 522 of the Acts of 1894. Injunction issued, and James C. Davis, Esq., appointed receiver. Pending.
- Frederick W. Brown, petitioner for writ of mandamus, *v.* Charles Theodore Russell *et als.*, Civil Service Commissioners. Petition to the supreme judicial court for Suffolk County to test the constitutionality of the veterans' preference act so called, chapter 501 of the Acts of the year 1895. Argued before the full court. Writ issued. See 167 Mass. 14.
- Mary G. Fiske *et al.*, petitioners, *v.* the Commonwealth. Petition to the superior court for Suffolk County to determine the petitioner's title to flats on the Charles River, south of the West Boston Bridge, under the Resolves of 1895, chapter 49. Appearance for the Commonwealth entered. Decree, April 10, 1896.
- Starkes Whiton *et als.*, Board of Savings Bank Commissioners, petitioners, *v.* Globe Investment Company. Petition to the supreme judicial court for Suffolk County, under the provisions of chapter 387 of the Acts of 1888, for an injunction and receiver. Injunction granted, and Henry A. Wyman appointed receiver. Pending.
- Forrest E. Barker *et al.*, Board of Gas and Electric Light Commissioners, *v.* the Woonsocket Electric Machine and Power Company. Bill in equity in the supreme judicial court for Worcester County, under the provisions of chapter 314 of the Acts of 1885, chapter 346 of the Acts of 1886 and chapter 382 of the Acts of 1887, to compel the defendant to comply with the orders of the commissioners. Dismissed.
- George S. Merrill, Insurance Commissioner, *v.* Patrons' Mutual Fire Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Robert H. Leland, Esq., appointed receiver. Pending.

George S. Merrill, Insurance Commissioner, *v.* the Melrose Mutual Fire Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Alpheus Sanford, Esq., appointed receiver. Pending.

George S. Merrill, Insurance Commissioner, *v.* Elm Mutual Benefit Society.

Same *v.* Supreme Lodge Chevaliers of Pythias.

Same *v.* Supreme Lodge Ancient Order of Columbus.

Same *v.* The Supreme Lodge of the Order of Fraternity.

Same *v.* Supreme Temple Independent Chevaliers and Ladies of Industry.

Same *v.* Supreme Assembly of the Order of Sons and Daughters of the Maritime Provinces.

Same *v.* Club Lafayette Corporation.

Same *v.* Kurland Brotherhood.

Same *v.* Society of St. John the Baptiste.

Same *v.* Société de Secours Mutuels St. Joseph.

These cases were petitions to the supreme judicial court for Suffolk County for injunctions and the appointment of receivers, under the provisions of chapter 340 of the Acts of the year 1895. Injunctions issued, and George S. Merrill was appointed receiver.

Commonwealth, by the Board of Savings Bank Commissioners, *v.* Brookfield Savings Bank. Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and George W. Johnson appointed receiver. Pending.

Selectmen of the Town of Bourne, petitioners for the changing of a bridge on the New York, New Haven & Hartford Railroad. Pub Sts., c. 112, § 130. Pending.

George S. Merrill, Insurance Commissioner, *v.* Bay State Mutual Fire Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Herbert Parker, Esq., appointed receiver. Pending.

George S. Merrill, Insurance Commissioner, *v.* Colonial Mutual Fire Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and appointment of a receiver. Injunction issued, and W. O. Underwood, Esq., appointed receiver. Pending.

S. Homer Woodbridge *v.* Joseph A. Moore and Rufus R. Wade. Petition to the superior court for Suffolk County to test the

powers of the respondent Moore as inspector, acting under the authority of chapter 481 of the Acts of 1894. Appearance of the Attorney-General entered. Pending.

James E. O'Neil plaintiff in error, *v.* Commonwealth. Writ of error in the supreme judicial court in Essex County for an alleged illegal sentence by the superior court in said county. Judgment affirmed.

Commonwealth, by the Board of Savings Bank Commissioners, *v.* the Millis Savings Bank. Petition to the supreme judicial court in Suffolk County for an injunction and the appointment of a receiver. Preliminary injunction granted. Pending.

George S. Merrill, Insurance Commissioner, *v.* Right Arm Masonic Mutual Relief Association. Petition (St. 1895, c. 340) to the supreme judicial court for Suffolk County to have a receiver appointed and association dissolved. Injunction issued, and Geo. H. Snow of Harwich appointed receiver. Final decree.

George S. Merrill, Insurance Commissioner *v.* Standard Mutual Fire Insurance Company. Petition to the Supreme judicial court for Suffolk County for an injunction and receiver under the provisions of St. 1894, c. 522, § 7. Injunction issued, and R. D. Weston-Smith, Esq., appointed receiver. Pending.

George S. Merrill, Insurance Commissioner, *v.* Central Mutual Fire Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and a receiver under the provisions of St. 1894, c. 522, § 7. Injunction issued, and R. D. Weston-Smith, Esq., appointed receiver. Pending.

George S. Merrill, Insurance Commissioner, *v.* Wachusett Mutual Fire Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and a receiver under the provisions of St. 1894, c. 522, § 7. Injunction issued, and Henry W. Ware, Esq., appointed receiver. Pending.

George S. Merrill, Insurance Commissioner, *v.* Milford Mutual Fire Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and a receiver under the provisions of St. 1894, c. 522, § 7. Injunction issued, and Wendell Williams, Esq., appointed receiver. Pending.

George S. Merrill, Insurance Commissioner, *v.* Excelsior Mutual Fire Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and a receiver under the provisions of St. 1894, c. 522, § 7. Injunction issued, and Edward I. Baker, Esq., appointed receiver. Pending.

- George S. Merrill, Insurance Commissioner, *v.* Commerce Mutual Fire Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Godfrey Morse, Esq., appointed receiver. Pending.
- New York, New Haven & Hartford Railroad Company and Providence & Worcester Railroad Company *v.* John E. Sanford *et als.*, Board of Railroad Commissioners. Petition to the supreme judicial court for Suffolk County for a writ of *certiorari*. Dismissed by agreement.
- George S. Merrill, Insurance Commissioner, *v.* Guardian Life Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Frank D. Allen, Esq., appointed receiver. Pending.
- Charles Ziemann *v.* Board of Registration in Medicine. Petition to the supreme judicial court for Suffolk County for a writ of mandamus to compel respondent to register the petitioner in accordance with St. 1894, c. 458. Demurrer. Demurrer overruled. Hearing on the merits. Petition dismissed.
- George S. Merrill, Insurance Commissioner, *v.* Security Live Stock Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Alpheus Sanford, Esq., appointed receiver. Pending.
- Richard P. O'Reily *v.* Samuel Dalton *et als.* Petition to the supreme judicial court for Suffolk County for a writ of *certiorari*, claiming want of jurisdiction by the board appointed under St. 1893, c. 367, § 65, in the matter of the reorganization of the Eighth Regiment of Infantry, M. V. M. Answer. Pending.
- Guarantor's Liability Indemnity Company of Pennsylvania *v.* George S. Merrill, Insurance Commissioner. Bill in equity in the supreme judicial court for Suffolk County to restrain defendant from examining company and revoking license. Demurrer. Demurrer sustained. Bill dismissed.
- H. Burr Crandall *v.* Charles Price, superintendent. Action of tort in the superior court for Middlesex County for conversion. Pending.
- Commonwealth, by the Board of Savings Bank Commissioners, *v.* the Union Loan and Trust Company. Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Injunction granted, and Hon. Samuel W. McCall appointed temporary receiver. Interlocutory decree. Pending.

- Warren A. Cornell and Mary Leahy, petitioners. Petition to the probate court for Middlesex County for the appointment of a guardian for Susan Cornell. Appearance entered. Attorney-General waived right to be heard.
- Trustees of the Massachusetts Hospital for Consumptives and Tubercular Patients *v.* Delia A. Armitage, George Armitage and Robert J. Stevenson. Bill in equity in the superior court for Worcester County for specific performance of an alleged agreement to convey land. Decree.
- Commonwealth, by the Board of Savings Bank Commissioners, *v.* The Miners' Savings Bank. Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver under the provisions of St. 1894, c. 317, § 6. Injunction issued and served. Pending.
- Louis Fink, petitioner. Petition to the supreme judicial court for Suffolk County for a writ of *habeas corpus*. Petition dismissed.
- Catherine Drury, petitioner, *v.* Commonwealth *et al.* Petition to the superior court for Worcester County for assessment of damages to land abutting on the State highway in Leicester alleged to have been caused by changing grade of the street. Appearance entered. Pending.
- Jonathan M. Swift *et al.* *v.* Commonwealth. Petition to the superior court of Plymouth County for a jury to assess damages for change of grade along petitioner's land caused by the construction of State highway. Trial by jury. Verdict for petitioner for \$112.50.
- Charlotte E. Gould *v.* Commonwealth. Petition to the superior court of Worcester County for land damages caused by taking of land for State highway. Appearance entered. Pending.
- Jacob L. Williams *v.* Commonwealth. Supplemental petition to the superior court for Suffolk County in the original petition of Jacob L. Williams *v.* Commonwealth to assess damages for land taken by the State House Construction Commission. Judgment for respondent on agreed statement of facts. Petitioner appeals. Judgment affirmed. See 168 Mass. 364.
- Attorney-General *ex rel.* Board of Harbor and Land Commissioners *v.* George H. Ellis. Information in the supreme judicial court for Middlesex County to protect the waters of a great pond under St. 1888, c. 318. Answer. Case referred to a master to find facts, etc., and report. Pending.
- George B. Foster, petitioner to the probate court for Essex County to be appointed trustee of the will of J. T. Barker of a certain estate to establish a free school in Boxford. Hearing waived. Pending.

- Henry Weeks *v.* Town of Holden. Petition to the superior court of Worcester County for assessment of damages caused by abolition of tannery crossing in Holden. Referees' finding confirmed. Damages, \$1,039.50.
- Nellie E. Moore *v.* the Town of Holden. Petition to the superior court of Worcester County for jury to assess damages caused by alteration of Tannery crossing in Holden. Referees' finding confirmed. Damages, \$111.82.
- Martin C. Jewett *v.* Massachusetts Highway Commission. Superior court, Franklin County. Petition for assessment of damages alleged to have been caused by the construction of the State highway. Answer filed. Pending.
- James P. Dillon *v.* Commonwealth. Supreme judicial court of Suffolk County. Writ of error, assigning error in record of superior court for Suffolk County in the trial of Commonwealth *v.* James P. Dillon. Motion to dismiss allowed.
- George S. Merrill, Insurance Commissioner, *v.* Eastern Mutual Fire Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Fred H. Kidder, Esq., appointed receiver. Pending.
- Annie M. Dupont, petitioner. Petition to the supreme judicial court for Suffolk County for a writ of *habeas corpus*. Answer filed. Hearing. Petition dismissed.
- Henry W. Warren *et als. v.* the Town of Holden. Petition to the superior court for Worcester County for assessment of damages to land caused by the alteration of Main Street at the tannery crossing in Holden. Pending.
- George S. Merrill, Insurance Commissioner, *v.* Suffolk Mutual Accident Association. Petition to the supreme judicial court for Suffolk County for an injunction and a receiver under the provisions of St. 1896, c. 515, § 6. Injunction issued, and George S. Merrill, Insurance Commissioner, appointed receiver. Pending.
- George S. Merrill, Insurance Commissioner, *v.* the Boston Fraternity League. Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver under St. 1895, c. 340, § 1. Injunction issued, and J. N. Shattuck, appointed receiver. Pending.
- George S. Merrill, Insurance Commissioner, *v.* Franklin Mutual Fire Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Pending.

- Aaron Barton v. Massachusetts Benefit Life Association.** Petition to the supreme judicial court for Suffolk County for a receiver under St. 1896, c. 515. Petition dismissed.
- George S. Merrill, Insurance Commissioner, v. Odd Fellows Mutual Benefit Association.** Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Sam. Chapin, Esq., of Lowell, appointed receiver. Pending.
- George S. Merrill, Insurance Commissioner, v. Continental Mutual Fire Insurance Company.** Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Edward I. Baker, Esq., of Boston, appointed receiver. Pending.
- George S. Merrill, Insurance Commissioner, v. the Old Colony Mutual Insurance Company.** Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and William B. French, Esq., of Boston appointed receiver. Pending.
- Clara J. Sargent v. State Board of Lunacy and Charity.** Superior court, Essex County. Appeal on a complaint charging neglect of children under St. 1882, c. 181. Appearance entered. Pending.
- George S. Merrill, Insurance Commissioner, v. Eagle Mutual Fire Insurance Company.** Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. R. D. Weston Smith, Esq., of Boston appointed receiver. Pending.
- Silas H. Loring v. the Town of Holden.** Superior court, Worcester County. Petition for assessment of damages to land by alterations of the tannery crossing in Holden. Appearance entered. Pending.
- Joseph F. Scott, superintendent, v. Phoenix Rattan Company and Eben D. Jordan *et al.*, trustees.** Action of contract, superior court, Suffolk County. Company petitioned into insolvency after entry of writ. Claim proved. Pending.
- Benjamin F. Bridges, warden, v. Phoenix Rattan Company and Eben D. Jordan *et al.*, trustees.** Action of contract, superior court, Suffolk County. Company petitioned into insolvency after entry of writ. Edgar N. Hill, Esq., of Boston, and Joseph F. Scott, Esq., of Concord, appointed assignees. Claim proved. Pending.
- George H. Ramsdell v. the Town of Ashby.** Superior court, Middlesex County. Action of tort. Appearance entered. Pending.

- Richard Cotter *v.* Board of Cattle Commissioners. Petition for assessment of damages for killing of two condemned cows. Superior court, Plymouth County. Appearance entered. Answer filed. Pending.
- Richard Graham *v.* Cattle Commissioners. Superior court, Essex County. Petition for assessment of damages for killing horse. Appearance entered. Motion filed to dismiss. Pending.
- James Dowdell, petitioner. Petition to the supreme judicial court for Suffolk County for writ of *habeas corpus* to be released from the Westborough Insane Hospital. Petition dismissed by Lathrop, J. Case reported to the full court on a question of constitutionality of Pub. Sts., c. 87, §§ 12 and 13, and amendments. Argued before full bench. Petition dismissed. See 169 Mass., s. c. 47 N. E. Rep. 1033.
- Annie Johnson, petitioner. Petition to the supreme judicial court for Suffolk County for a writ of *habeas corpus*. Hearing. Petition dismissed.
- Attorney-general *ex rel.* Geo. S. Merrill, Insurance Commissioner, *v.* Massachusetts Benefit Life Association. Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Arthur Lord, Esq., and Alfred S. Woodworth, Esq., both of Boston, appointed permanent receivers. Pending.
- Frank O. Twitchell *v.* the Security Savings and Loan Association and Edward P. Shaw, Treasurer. Superior court, Suffolk County. Pending.
- Horatio G. Herrick, Treasurer Danvers Hospital, *v.* Melancthon Hanford *et al.* Action of contract to recover board at hospital. Pending.
- Samuel Wade, petitioner. Petition to the supreme judicial court for Bristol County for a writ of *habeas corpus* to be released from dipsomaniac hospital. Hearing. Petition dismissed.
- Michael Nolan *v.* Board of Registration in Medicine. Petition to supreme judicial court for Essex County for a writ of mandamus to compel the Board to register the petitioner. Hearing. Petition dismissed.
- Rebecca Booth *v.* Commonwealth. Petition to the superior court for Plymouth County for assessment of damages to land caused by construction of State highway. Appearance entered. Answer filed. Pending.
- Charles Endicott, Commissioner of Corporations, *v.* Jablochhoff Electric Lighting Company of New England. Petition to the supreme judicial court for Suffolk County for dissolution under Pub. Sts., c. 106, § 55. Pending.

Edward P. Shaw, Treasurer of the Commonwealth, *v.* Hampden Watch Company. Superior court, Suffolk County. Action of contract for taxes for the year 1895. Settled for \$817.46.

J. B. Haviland *v.* Commonwealth. Petition to the superior court for Suffolk County for services alleged to have been performed for Highway Commission. Pending.

George S. Merrill, Insurance Commissioner, *v.* New England Mutual Fire Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Henry A. Wyman, Esq., of Boston, appointed receiver. Pending.

Edwin R. Smith *v.* Mary O'Brien *et als.* Petition to the superior court for Suffolk County to affirm the judgment of the municipal court of the city of Boston, appeal to superior court not having been entered. Judgment affirmed by decree.

George A. Devlin *v.* Samuel Dalton, Adjutant-General, *et al.*, Board of Examiners. Petition to the supreme judicial court for Suffolk County for a writ of *certiorari*. Return filed. Hearing. Petition dismissed. On motion of petitioner reported to full court. Pending.

Henry O. Smith *et als. v.* Inhabitants of Leicester and the Commonwealth. Bill in equity in the superior court for Worcester County to restrain town officers from raising money to pay expenses for damages caused by construction of State Highway in Leicester. Appearance filed. Pending.

Hosea M. Knowlton, Attorney-General, *ex rel.* Frederick L. Cutting, Insurance Commissioner, *v.* New England Live Stock Insurance Company. Petition to the supreme judicial court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Charles Walcott, Esq., of Cambridge, appointed receiver. Pending.

Horatio G. Herrick, treasurer of Danvers Lunatic Hospital, *v.* Frederick L. Torrey. Action of contract in the superior court for Middlesex County for board of patient in Danvers Lunatic Hospital. Pending.

Frances A. Hitchcock, widow of Dexter B. Hitchcock, petitioner. Petition to the supreme judicial court for Hampden County for appointment of trustees to convey real estate subject to a contingent and vested remainder. Attorney-General waived right to be heard.

Attorney-General *ex rel.* Frederick L. Cutting, Insurance Commissioner, *v.* Mercantile Mutual Accident Association. Petition to the supreme judicial court for Suffolk County for an injunction and receiver. Injunction granted. Pending.

Robert Codman *et al.* v. the Justices of the Superior Court. Petition to the supreme judicial court for Suffolk County for a writ of *certiorari* to quash proceedings of superior court confirming that part of the decree of the commissioners on the Congress Street grade crossing which relates to the taking of the plaintiff's land, on the ground that the commissioners had no authority to take the land, and that the court had no jurisdiction to confirm the decree. Pending.

Hosea M. Knowlton, Attorney-General, *ex rel.* Frederick L. Cutting, Insurance Commissioner, v. Bay State Beneficiary Association, of Westfield. Petition to the supreme judicial court for Suffolk County for an injunction and appointment of receiver. Injunction granted, and Henry C. Hyde, Esq., and Henry C. Bliss, Esq., both of West Springfield, appointed temporary receivers. Pending.

Hosea M. Knowlton, Attorney-General, *ex rel.* Frederick L. Cutting, Insurance Commissioner, v. World Accident Insurance Company. Petition to supreme judicial court for Suffolk County for an injunction and a receiver. Injunction granted. Pending.

Hosea M. Knowlton, Attorney-General, *ex rel.* Frederick L. Cutting, Insurance Commissioner, v. The Massachusetts Masonic Life Association. Petition to the supreme judicial court of Suffolk County for an injunction and receiver under St. 1896, c. 515, § 6. Injunction granted, and Jonathan Barnes, Esq., of Springfield, appointed receiver. Pending.

Commonwealth v. The Boston Terminal Company. Petition to superior court of Suffolk County for assessment of damages for land taken for new South Union Station. Pending.

E. P. Shaw, Treasurer of the Commonwealth, v. Reliable Underwear Company. Corporation tax for 1897. Company in insolvency in Worcester County. Claim proved.

E. P. Shaw, Treasurer of the Commonwealth, v. Massachusetts Manufacturing and Electrical Company. Corporation tax for 1897. Company made common law assignment. Claim allowed.

Trustees of the Worcester Lunatic Hospital v. Town of Ware. Action of contract for the board of Hiram L. Wood, a patient in said hospital. Referred to Herbert Parker, district attorney.

E. P. Shaw, treasurer for the Worcester Lunatic Hospital, v. Catherine Crowe. Action of contract for board of patient at said hospital. Referred to Herbert Parker, district attorney.

Benjamin F. Bridges, Warden, v. Albert H. D. French. Middlesex County. Claim for \$339.41. Defendant in insolvency. Claim proved.

COLLECTIONS.

Collections have been made by this department as follows :—

Corporation taxes for the year 1896, overdue and referred by the Treasurer of the Commonwealth to the Attorney-General for collection,	\$62,098 47
Interest on same at penal rate of twelve per cent.,	2,966 82
Costs,	1,537 93
Miscellaneous,	7,750 09
Total,	\$74,353 31

The following tables show a detailed statement of the same :—

	Collected on Account of Cor- poration Tax for 1896.	Interest.	Total.
A. M Gardner Hardware Company,	\$751 98	\$78 94	\$830 92
A. M. Richards Building Moving Company,	11 32	68	12 00
A. M. Richards Lumber Company,	50 00	—	50 00
Adams Marble Company,	286 90	6 98	293 88
American Bedstead Company,	163 84	—	163 84
American Cultivator Publishing Company,	151 00	6 94	157 94
American Mica Company,	647 18	17 23	664 41
American Publishing Company,	30 20	—	30 20
Arlington Hotel Company,	30 20	2 40	32 60
Appleton Shoe Company,	175 53	4 92	180 45
Arthur C. King Company,	105 70	13 50	119 20
B. W. Fellows Machine Company,	67 95	2 36	70 31
Bay State Chair Company (incor- porated),	135 90	11 96	147 86
Bay State Gas Company,	5,700 25	131 10	5,831 35
Bay State Metal Works,	181 20	23 52	204 72
Bay State Packing Company,	302 00	17 86	319 86
Blackstone Valley Street Railway Company,	500 00	—	500 00
Blake Manufacturing Company,	18 87	56	19 43
Blanchard Machine Company,	135 90	14 52	150 42
Boston Advertising Company,	90 60	9 06	99 66

	Collected on Account of Cor- poration Tax for 1896.	Interest.	Total.
Boston and Bay State Die Com- pany,	\$151 00	\$4 22	\$155 22
Boston and Suburban Express Com- pany,	151 00	18 87	169 87
Boston Book Company,	1,132 50	-	1,132 50
Boston Engraving and McIndoe Printing Company,	226 50	-	226 50
Boston Gas Light Company,	495 28	10 74	506 02
Boston Parcel Delivery Company, Boylston Pharmacy (incorporated),	755 00	22 65	777 65
Bracketts Market Corporation,	15 00	-	15 00
Brookfield Brick Company,	179 31	4 12	183 43
Brooks Bank Note Company,	128 35	13 50	141 85
C. D. Morse Manufacturing Com- pany,	634 20	75 00	709 20
C. W. Mutelle Manufacturing Com- pany,	264 93	-	264 93
Campbell Chemical Company,	56 62	6 79	63 41
Cape Ann Granite Railroad Com- pany,	152 51	11 44	163 95
Chandler Adjustable Chair and Desk Company,	302 00	34 13	336 13
Charles A. Millen Company,	212 15	12 02	224 17
Charles A. White Company,	327 67	31 50	359 17
Charles S. Brown Company,	15 10	39	15 49
Boston Paving Company,	906 00	28 09	934 09
Chelsea Express Despatch Company, Chicopee Falls Wheel Company,	302 00	10 76	312 76
Child Acme Cutter and Press Com- pany,	15 10	48	15 58
Childs & Kent Express Company, Choate Drug and Chemical Com- pany,	211 40	4 11	215 51
Climax Bell Company,	203 85	6 12	209 97
Coates Clipper Manufacturing Com- pany,	203 85	21 00	224 85
Coburn Stationery Company,	75 50	7 50	83 00
Commercial Reference Bureau Cor- poration,	151 00	13 00	164 00
Cyclopædia Publishing Company, Damon Brick Company,	179 69	5 62	185 31
Damon Safe and Iron Works Com- pany,	105 70	5 26	110 96
Dorchester Gas Light Company,	15 10	82	15 92
Dunbar Mills Company,	417 33	14 50	431 83
E. Howard Watch and Clock Com- pany,	142 77	4 28	147 05
E. P. Sanderson Company,	188 75	5 48	194 23
E. W. Noyes Company,	3,971 30	92 69	4,063 99
East Douglass Co-operative Asso- ciation,	1,177 86	84 35	1,262 21
Eureka Ruling and Binding Com- pany,	1,292 93	34 48	1,327 41
	226 50	6 80	233 30
	50 00	-	50 00
	18 12	48	18 60
	14 34	-	14 34

	Collected on Account of Cor- poration Tax for 1896.	Interest.	Total.
Evening Gazette Company, . . .	\$453 00	\$45 30	\$498 30
Everett Cycle Company, . . .	483 20	15 00	498 20
F. E. Young Company, . . .	196 30	5 73	202 03
Fairfield Ice Corporation, . . .	75 50	2 68	78 18
Fifield Tool Company, . . .	999 62	21 32	1,020 94
Foxborough Foundry and Machine Company, . . .	151 60	15 16	166 76
Frank Keene Company, . . .	604 00	16 10	620 10
Franklin Educational Company, . .	135 90	17 52	153 42
Gallagher Express Company, . .	75 50	2 78	78 28
Garrett-Ford Company, . . .	181 20	5 08	186 28
Geo. P. Staples & Co. (incorporated),	755 00	75 50	830 50
Globe Worsted Mills, . . .	483 20	12 56	495 76
Gregory & Brown Company, . . .	302 00	6 10	308 10
Greyhound Bicycle Manufacturing Company, . . .	53 45	-	53 45
H. F. Ross Company, . . .	415 25	11 49	426 74
Haydenville Manufacturing Com- pany, . . .	1,132 50	45 30	1,177 80
Heliotype Printing Company, . .	362 40	8 08	370 48
Henry C. Hunt Company, . . .	83 05	8 30	91 35
Henry F. Miller & Sons Piano Com- pany, . . .	951 30	-	951 30
Highland Foundry Company, . .	1,019 25	68 00	1,087 25
Horace Partridge Company, . .	3,020 00	220 40	3,240 40
Horton Manufacturing Company, . .	128 35	3 20	131 55
Howe Lumber Company, . . .	627 55	62 75	690 30
Hub Webbing Company, . . .	45 30	1 20	46 50
Interstate Law Company, . . .	22 65	67	23 32
J. B. Parker Machine Company, . .	135 90	-	135 90
Johnson Manufacturing Company, .	4,566 24	508 76	5,075 00
Kennedy & Sullivan Manufacturing Company, . . .	225 65	4 38	230 03
Kimball Brothers Company, . .	1,510 00	49 83	1,559 83
Lamprey Boiler Furnace Mouth Protector Company, . . .	188 75	24 78	213 53
Lang & Jacobs Company, . . .	83 05	2 11	85 16
Lovell Ice Company, . . .	304 41	8 21	312 62
Lowell Iron Company, . . .	226 50	12 87	239 37
Lyman & Kellogg Company, . .	200 00	-	200 00
Lyons Granite Company, . . .	205 36	5 48	210 84
Manufacturers' Gazette Publishing Company, . . .	36 24	1 66	37 90
Medway Water Company, . . .	22 65	2 26	24 91
Methyl Dental Company, . . .	15 10	40	15 50
Model Manufacturing Company, . .	211 40	21 25	232 65
Morrill Brothers Company, . . .	302 00	30 20	332 20
N. C. Boutelle Furniture Company, .	81 56	2 36	86 92
Natick Gas Light Company, . .	273 31	23 78	297 09
New England Printing Telegraph Company of Massachusetts, . .	66 06	6 18	72 24
New York Shoe Manufacturing Company (corporation), . . .	755 00	17 37	772 37

	Collected on Account of Cor- poration Tax for 1896.	Interest.	Total.
Newburyport & Amesbury Horse Railroad Company,	\$554 17	\$15 52	\$569 69
Norton Iron Company,	906 00	22 95	928 95
Old Corner Wall Paper Company, .	226 50	11 64	238 14
O'Neill Shoe Company,	75 50	2 41	77 91
Oriental Coffee House Company, .	166 10	3 60	169 70
Parker Brothers Company,	543 60	-	543 60
Paul Askenasy Company,	75 50	8 10	83 60
Pearson Box and Moulding Com- pany,	79 27	8 00	87 27
Pranker Manufacturing Company, .	181 20	18 52	199 72
Putnam Company,	226 50	7 26	233 76
Quaboag Steamboat Company, . .	46 20	4 85	51 05
Quincy Cycle Company,	60 00	-	60 00
Quinsigamond Lake Steamboat Company,	34 38	1 00	35 38
Quincy Shoe Company,	181 20	3 65	184 85
R. H. Long Shoe Manufacturing Company,	75 50	2 81	78 31
Roxbury Gas Light Company, . .	99 66	2 17	101 83
Salem Gazette Company,	60 40	2 42	62 82
Shady Hill Nursery Company, . .	578 33	57 87	636 20
Simpson Spring Company,	403 72	28 26	431 98
Smith and Gardner Supply Com- pany,	75 50	1 81	77 31
Smith-Carleton Iron Company, . .	1,140 05	28 88	1,168 93
South Boston Gas Light Company, .	149 49	3 23	152 72
Southbridge Water Supply Com- pany,	839 56	8 39	847 95
Springfield Elevator and Pump Company,	1,026 80	33 53	1,060 33
Stiles & Winslow Leather Company, .	868 25	8 68	876 93
Standard Horse Shoe Company, . .	299 73	8 09	307 82
Sumner Drug and Chemical Com- pany,	181 20	23 55	204 75
Taunton Evening News,	37 75	3 77	41 52
Taunton Herald Company,	26 42	2 00	28 42
Thomas Manufacturing Company, .	166 10	-	166 10
Thompson & Odell Company, . . .	347 30	44 12	391 42
Turner's Falls Lumber Company, . .	417 13	13 62	430 75
Tyler & Moulton Shoe Company, .	257 20	-	257 20
Union Furniture Company,	68 70	68	69 38
Union Loan and Trust Company, . .	755 00	-	755 00
University Press, John Wilson & Sons (incorporated),	201 58	5 38	206 96
Voorhees Electric Company, . . .	75 50	2 27	77 77
W. C. Young Manufacturing Com- pany,	251 41	6 70	258 11
W. S. Hill Electric Company, . . .	220 88	6 26	227 14
Wade & Reed Company,	1,510 00	177 50	1,687 50
Westfield Brick Company,	64 14	1 70	65 84
Weymouth Seam-face Granite Com- pany,	98 90	9 89	108 79

	Collected on Account of Cor- poration Tax for 1898.	Interest.	Total.
Whittemore Woodbury Company.	\$90 60	\$3 35	\$93 95
Whittier Cotton Mills,	400 00	—	400 00
William H. King Sons Company, .	83 05	10 80	93 85
William J. Dinsmore Corporation,	151 00	4 53	155 53
Woodward & Brown Piano Com- pany,	339 75	9 96	349 71
Worcester Marble and Granite Company,	98 15	10 20	108 35
Worcester Reed Chair Company, .	45 30	4 30	49 60
Wright Company,	192 52	—	192 52
Ziegler Electric Company, . . .	271 80	6 78	278 58
	\$62,098 47	\$2,966 82	\$55,065 29

MISCELLANEOUS COLLECTIONS.

Bay State Gas Company, inspector of gas and gas meter tax, 1896, interest and costs,	\$276 68
Boston Gas Light Company, <i>ibid.</i> ,	905 93
Dorchester Gas Light Company, <i>ibid.</i> ,	116 65
Natick Gas Light Company, <i>ibid.</i> ,	4 90
Roxbury Gas Light Company, <i>ibid.</i> ,	130 27
South Boston Gas Light Company, <i>ibid.</i> ,	78 17
Parker Brothers Company, tax, 1895, interest,	653 25
Allen Fan Company, tax for 1895, interest,	103 78
Progressive Co-operative Association, tax, 1895, interest,	68 68
A. W. Warren Company, fee required upon filing of certificate of condition under Pub. Sts. c. 106, § 54,	5 00
Atlantic Telegraph Company, <i>ibid.</i> ,	5 00
Blanchard Machine Company, <i>ibid.</i> ,	10 00
The Boston and Sandwich Glass Company, <i>ibid.</i> ,	5 00
Boylston Pharmacy (Incorporated), <i>ibid.</i> ,	5 00
Fairfield Ice Corporation, <i>ibid.</i> ,	5 00
Johnson Manufacturing Company,	5 00
New England Dredging Company,	5 00
Parker, Sampson & Adams Company,	5 00
Paul Askanasy Company,	5 00
Watertown Water Supply Company,	5 00
Boston Blower Company,	5 00
Natick Gas and Electric Company,	5 00
Milton Light and Power Company,	5 00
Methyl Dental Company, <i>ibid.</i> ,	10 00
Douglas Mills, <i>ibid.</i> ,	5 00
Sutherland Drug and Medicine Company, <i>ibid.</i> ,	5 00
United States Compound Oxygen Company, <i>ibid.</i> ,	5 00

A. M. Niles Shoe Company, <i>ibid.</i> ,	\$5 00
Bay State Gas Company, tax, 1896, interest and costs, on account of expenses of Gas and Electric Light Commissioners,	772 50
Boston Gas Light Company, <i>ibid.</i> ,	1,563 57
Dorchester Gas Light Company, <i>ibid.</i> ,	216 96
Milton Light and Power Company, <i>ibid.</i> ,	16 95
Roxbury Gas Light Company, <i>ibid.</i> ,	266 34
South Boston Gas Light Company, <i>ibid.</i> ,	136 89
Worcester & Shrewsbury Railroad Company, tax, 1896, on ac- count of Railroad Commissioners' expenses,	17 91
Worcester & Shrewsbury Street Railway Company, <i>ibid.</i> ,	1 50
Continental Mutual Fire Insurance Company, failure to pay in- surance tax for 1896,	123 36
Adams Gas Light Company, penalty for failure to file annual report for 1896, required by Sts., 1886, c. 346, § 2,	25 00
Amesbury and Salisbury Gas Company, <i>ibid.</i> ,	10 00
Brookline Gas Light Company, <i>ibid.</i> ,	480 00
Chicopee Gas Company, <i>ibid.</i> ,	5 00
Edison Electric Illuminating Company of Brockton, <i>ibid.</i> ,	10 00
Milton Light and Power Company, <i>ibid.</i> ,	145 00
Northampton Electric Lighting Company, <i>ibid.</i> ,	5 00
Suburban Light and Power Company, <i>ibid.</i> ,	10 00
Winchendon Electric Light and Power Company, <i>ibid.</i> ,	5 00
Isaiah Reed, over-payment by Treasurer of the Commonwealth,	35 00
Sunmit Knitting Company of Philmont, N.Y., claim of Massa- chusetts Reformatory for goods sold to company,	500 00
Edwards & Co. of New York, <i>ibid.</i> ,	43 34
Amherst Gas Company, penalty for violation of Pub. Sts., c. 61, § 14 (this penalty was collected by District Attorney Hammond and turned over to the town of Amherst, as the statute pro- vides),	100 00
Hampden Watch Company, tax, 1895,	817 46
	<hr/>
	\$7,750 09

EXTRADITION AND INTERSTATE RENDITION.

The following applications for requisitions for fugitives from justice have been referred by His Excellency the Governor to this department during the year ending Jan. 19, 1898, for examination and report thereon:—

Date of Referral.	State or Country upon whose Executive Requisition was made.	Name of Fugitive.	Crime Charged.	Venue of Prosecution.	Report.
Feb. 2, 1897.	Vermont.	Frederick McDonough.	Escape.	Middlesex.	Lawful and in proper form.
Feb. 2.	New York.	Wm. F. Friel.	Breaking and entering, and larceny from building.	Suffolk.	" "
March 16.	New Hampshire.	Jeremiah Driscoll, <i>alias</i> Jerry Driscoll, <i>alias</i> Jerry Bristol.	Keeping a house of ill fame.	Franklin.	" "
April 26.	South Dakota.	Jacob Hackett.	Carnal abuse.	Middlesex.	" "
Feb. 13.	New York.	James LaMaire.	Uttering a forged instrument.	Suffolk.	" "
March 1.	New York.	William Hennessey.	Obtaining money by a trick.	Suffolk.	" "
March 26.	New York.	Edward Finley.	Burning merchandise with intent to defraud the insurer.	Plymouth.	" "
March 26.	New York.	Thomas J. Murphy.	Burning merchandise with intent to defraud the insurer.	Plymouth.	" "
April 7.	New York.	Frederick Whitney and Frederick Kennedy.	Larceny.	Suffolk.	" "
April 13.	New York.	Ledie E. Warren.	Forgery.	Suffolk.	" "
May 13.	New Hampshire.	Lafayette Chesley.	Abortion.	Essex.	" "
May 12.	New York.	Albert Laskey.	Larceny.	Suffolk.	" "
April 26.	Rhode Island.	Robert Hicks, <i>alias</i> Euodinus Hicks.	Assault with intent to kill.	Bristol.	" "

Extradition and Interstate Rendition — Continued.

Date of Reference.	State or Country upon whose Executive Requisition was made.	Name of Fugitive.	Crime Charged.	Venue of Prosecution.	Report.
1897.					
June 23,	Colorado, . . .	William Burke, <i>alias</i> James Solli- van.	Breaking and entering,	Worcester, .	Lawful and in proper form.
June 26,	Connecticut, . . .	Sheridan Bailey,	Breaking and entering a dwelling house with in- tent to commit a felonious assault	Berkshire, .	" "
July 7,	New York, . . .	John H. Laakey,	Forgery,	Middlesex, .	" "
July 27,	Pennsylvania, . .	Antonio DeLucia, <i>alias</i> DeLucia Kaidolpho.	Embezzlement,	Worcester, .	" "
Aug. 5,	New Hampshire, .	Sewell B. Fowler,	Larceny,	Essex, .	" "
Aug. 10,	Rhode Island, . .	John F. Farrell,	Breaking and entering and larceny,	Barnstable, .	" "
Aug. 10,	Rhode Island, . .	John T. Carter,	Breaking and entering and larceny,	Barnstable, .	" "
Aug. 26,	Pennsylvania, . .	William McBride,	Escaped from house of correction while serving sentence.	Suffolk, .	" "
Aug. 27,	New York, . . .	John W. Jackson,	Breaking and entering building with intent to steal therein.	Suffolk, .	" "
Sept. 18,	New York, . . .	Frank Rose,	Fraudulently obtaining money by trick,	Suffolk, .	" "
Sept. 29,	Rhode Island, . .	John T. Carter,	Breaking and entering and larceny,	Barnstable, .	" "
Oct. 11,	New York, . . .	Wm. A. Dewitt,	Larceny,	Suffolk, .	" "
Oct. 11,	New York, . . .	Chas. J. Mooney,	Embezzlement,	Suffolk, .	" "
Oct. 12,	California, . . .	John H. Colville,	Embezzlement,	Suffolk, .	" "
Oct. 21,	New York, . . .	Joseph Corbett,	Assault with intent to kill and murder,	Bristol, .	" "
Oct. 30,	New York, . . .	Bradford Mills,	Bureling a dwelling house,	Hamphshire, .	" "
Nov. 2,	Pennsylvania, . .	Laura Smith,	Receiving stolen goods, etc,	Suffolk, .	" "
Nov. 2,	New York, . . .	Lucy Field,	Larceny,	Suffolk, .	" "

Nov. 4,	Maine, . . .	William Dionne, . . .	Obtaining money by false pretences, . . .	Middlesex, . .	"	"
Nov. 9,	Tennessee, . .	Samuel Boyd, . . .	Receiving stolen goods, . . .	Suffolk, . .	"	"
Nov. 16,	New York, . .	Henry Porter, . . .	Breaking and entering, . . .	Suffolk, . .	"	"
Nov. 16,	New York, . .	Frank C. Algerton, . .	Committing an unnatural and lascivious act, . .	Plymouth, . .	"	"
Nov. 22,	Vermont, . . .	Arthur C. Howes, . . .	Embezzlement and larceny, . . .	Suffolk, . .	"	"
Nov. 23,	New York, . .	Michael Rafferty, . .	Breaking and entering, . . .	Worcester, . .	"	"
Dec. 8,	Maine, . . .	Zelotis D. Lancaster, . .	Forgery, . . .	Suffolk, . .	"	"
Dec. 9,	New York, . .	Frank Norton, . . .	Forgery, . . .	Worcester, . .	"	"
Dec. 22,	New York, . .	Jacob Price, . . .	Embezzlement, . . .	Suffolk, . .	"	"
Dec. 30,	New York, . .	Giovanni Glingiano, . .	Assault with a dangerous weapon, . . .	Worcester, . .	"	"
1898.						
Jan. 3,	New York, . .	Paul Capderville, . . .	Breaking and entering, . . .	Middlesex, . .	"	"
Jan. 5,	New Jersey, . .	John Greenhalge, <i>alias</i> John Reed,	Larceny, . . .	Middlesex, . .	"	"
Jan. 12,	Pennsylvania, . .	John Greenhalge, <i>alias</i> John Reed,	Larceny, . . .	Middlesex, . .	"	"

Extradition and Interstate Rendition — Concluded.

The following requisitions upon His Excellency the Governor for the surrender of fugitives from the justice of other States have been referred by him to this department during the year ending Jan. 19, 1898, for examination and report thereon:—

Date of Ref- erence.	State making the Requisition.	Name of Fugitive.	Crime Charged.	Report.
1896.				
Dec. 30,	New York,	Thomas Plunkett,	Burglary, third degree; larceny,	Lawful and in proper form.
1897.				
Jan. 2,	Connecticut,	John Lyons,	Theft,	" "
Feb. 10,	Rhode Island,	Thomas Burns,	Breaking and entering in daytime and larceny therein,	" "
Feb. 23,	New York,	Henry S. Harwood,	Grand larceny, second degree,	Defective.
March 15,	Missouri,	E. E. Wilson,	Conspiracy,	Lawful and in proper form.
March 15,	Missouri,	E. E. Wilson,	Grand larceny and feloniously defrauding vendor of goods,	" "
April 24,	Michigan,	James Firman,	Breaking and entering,	" "
June 12,	Michigan,	Glen Clark,	Burglary,	" "
June 30,	Missouri,	Ed. Munsey,	Seduction,	" "
July 23,	Kentucky,	S. Fernstein,	Forgery,	Defective.
Aug. 19,	Vermont,	James Bridgman,	Breaking jail,	Lawful and in proper form.
Aug. 21,	New York,	William Woodward, alias Billy Hawley,	Blackmail,	" "
Sept. 11,	Maine,	R. A. Packard,	Larceny,	" "

Sept. 13,	Maine, . . .	Alexander F. Crossman, . . .	Cheating by false pretences, . . .	. . .	Defective.
Oct. 12,	New York, . . .	James Rice, . . .	Grand larceny, . . .	. . .	Lawful and in proper form.
Oct. 13,	Maine, . . .	Alexander F. Crossman, . . .	Cheating by false pretences, . . .	. . .	Defective.
Nov. 8,	Maine, . . .	John Averill, John Sears, John Driscoll, and Frank LeClair.	Breaking and entering and larceny, . . .	. . .	"
Dec. 4,	New York, . . .	Habib Nager, . . .	Grand larceny in second degree, . . .	. . .	Lawful and in proper form.
Dec. 6,	Pennsylvania, . . .	Frank Bloomer, <i>alias</i> Johnson, . . .	Adultery, . . .	. . .	"
Dec. 16,	Vermont, . . .	Eta Goodell, . . .	Larceny, . . .	. . .	Defective.
Dec. 27,	Connecticut, . . .	Thomas Conway, <i>alias</i> John Smith, <i>alias</i> Thomas Welch.	Theft, . . .	. . .	Lawful and in proper form.

RULES OF PRACTICE IN INTERSTATE RENDITION.

Every application to the governor for a requisition upon the executive authority of any other State or Territory, for the delivery up and return of any offender who has fled from the justice of this Commonwealth, must be made by the district or prosecuting attorney for the county or district in which the offence was committed, and must be in duplicate original papers, or certified copies thereof.

The following must appear by the certificate of the district or prosecuting attorney: —

(a) The full name of the person for whom extradition is asked, together with the name of the agent proposed, to be properly spelled.

(b) That, in his opinion, the ends of public justice require that the alleged criminal be brought to this Commonwealth for trial, at the public expense.

(c) That he believes he has sufficient evidence to secure the conviction of the fugitive.

(d) That the person named as agent is a proper person, and that he has no private interest in the arrest of the fugitive.

(e) If there has been any former application for a requisition for the same person, growing out of the same transaction, it must be so stated, with an explanation of the reasons for a second request, together with the date of such application, as near as may be.

(f) If the fugitive is known to be under either civil or criminal arrest in the State or Territory to which he is alleged to have fled, the fact of such arrest and the nature of the proceedings on which it is based must be stated.

(g) That the application is not made for the purpose of enforcing the collection of a debt, or for any private purpose whatever; and that, if the requisition applied for be granted, the criminal proceedings shall not be used for any of said objects.